

University of Mumbai



**R. E. Society's
R. P. Gogate College of Arts & Science And
R. V. Jogalekar College of Commerce, (Autonomous)
Ratnagiri. Maharashtra.**

**Bachelor of Commerce in Accounting & Finance (BAF) Programme
Four Year Integrated Programme-
Eight Semesters**

Course Structure

And

**Syllabus of Second Year Bachelor of Commerce in Accounting & Finance (BAF)
for the Semester III & Semester IV**

Under Choice Based Credit System (CBCS)

To be implemented from Academic Year 2024-2025 Progressively

**Bachelor of Commerce in Accounting & Finance (BAF) Programme
- Under Choice Based Credit System (CBCS)**

Course Structure (Autonomous)

SYBAF

(To be implemented from the Academic Year – 2024-2025)

| No. of Course | Semester III | Credits | No. of Course | Semester IV | Credits |
|---------------------|---|-----------|---------------------|--|-----------|
| | Discipline Specific Course (DSC) | | | Discipline Specific Course (DSC) | |
| | Major | | | Major | |
| UBAF301 | Financial Accounting III | 04 | UBAF401 | Financial Accounting IV | 04 |
| UBAF302 | Cost Accounting II | 04 | UBAF402 | Cost Accounting III | 04 |
| | Minor | | | Minor | |
| UBAF303 | Marketing II (Brand Management) | 04 | UBAF403 | Marketing III (Event Marketing) | 04 |
| | Generic / Open Elective | | | Generic / Open Elective | |
| UBAF304 | Financial Management II | 02 | UBAF404 | Business Economics II | 02 |
| | Ability Enhancement Course (AEC) Any 1 | | | Ability Enhancement Course (AEC) Any 1 | |
| UAAEC MAR301 | Marathi: Communication Skill-I | 02 | UAAEC MAR401 | Marathi: Communication Skill-II | 02 |
| UAAEC HIN302 | Hindi: Communication Skill-I | | UAAEC HIN402 | Hindi: Communication Skill-II | |
| UAAEC SAN303 | Sanskrit : Communication Skill-I | | UAAEC SAN403 | Sanskrit : Communication Skill-II | |
| UAAEC URD304 | Urdu : Communication Skill-I | | UAAEC URD404 | Urdu : Communication Skill-II | |
| | Vocational Skill Course (VSC) | | | Skill Enhancement Course (SEC) | |
| UBAF305 | Business Law III | 02 | UBAF405 | Management Accounting I | 02 |
| | Co-Curricular Courses (CC)Field Project (FP) | | | Co-Curricular Courses (CC) Community Engagement Project (CEP) | |
| UGJCFP 301 | Field Project (FP) | 02 | UGJCFP 401 | Community Engagement Project (CEP) | 02 |

| | | | | | |
|--|--|-----------|--|--|-----------|
| | Any one course from the List given below of CC | 02 | | Any one course from the List given below of CC | 02 |
| | Total Credits | 22 | | Total Credits | 22 |

Table 1 - Co-Curricular Courses (CC) (Anyone 1 course for 1 Semester)

| Course Code | Semester III | Course Code | Semester IV |
|--------------------|-------------------------------|--------------------|-------------------------------|
| GJCC301 | National Social Service (NSS) | GJCC401 | National Social Service (NSS) |
| GJCC302 | National Cadet Corps (NCC) | GJCC402 | National Cadet Corps (NCC) |
| GJCC303 | Sports & Yoga | GJCC403 | Sports & Yoga |
| GJCC304 | Cultural | GJCC404 | Cultural |
| GJCC305 | Career Katta | GJCC405 | Career Katta |
| GJCC306 | Life Long Learning | GJCC406 | Life Long Learning |
| GJCC307 | Shodhvedh / Avishkar Projects | GJCC407 | Shodhvedh / Avishkar Projects |
| GJCC308 | Science Association | GJCC408 | Science Association |
| GJCC309 | Film Club | GJCC409 | Film Club |
| GJCC310 | Infotech Courses | GJCC410 | Infotech Courses |

Evaluation Pattern 60:40

The performance of the learners shall be evaluated into two parts. The learner's performance shall be assessed by Internal Assessment with 40% marks in the first part and by conducting the Semester End Examinations with 60% marks in the second part. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below-

A) Internal Assessment: 40 % of 100 (40 Marks) or 40% of 50 (20 Marks)

| Sr. No. | Particulars | 4 Credits Subjects Marks | 2 Credits Subjects Marks |
|---------|---|-----------------------------------|-----------------------------------|
| 01 | One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes] [Duration: 20 Minutes] | 20 | 10 |
| 02 | One Assignment to be conducted in the given semester | 10 | 05 |
| 03 | Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 10 | 05 |
| | Total | 40 | 20 |

B) Semester End Examination: 60% of 100 (60 Marks) or 60% of 50 marks (30 Marks)

Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

1. There shall be four / five questions.
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

A) Standard of Passing

The learner to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment & Semester End Examination. The learner shall obtain minimum of 40% marks (for 100 Marks examination i.e. 16 out of 40) and (for 50 marks examination i.e. 8 out of 20) in the Internal Assessment. 40% marks in Semester End Examination (for 100 Marks examination i.e. 24 out of 60) or (50 marks examination i.e. 12 out of 30) separately, to pass the course and minimum of Letter Grade “P” in the project component, wherever applicable to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment & Semester End Examination together.

B) Performance Grading

Letter Grades and Grade Points

| Semester GPA/ Program CGPA Semester/Program | % of Marks | Alpha-Sign / Letter Grade Result |
|---|------------------|-------------------------------------|
| 9.00-10.00 | 90.0 -100 | O (Outstanding) |
| $8.00 \leq 9.00$ | $80.0 \leq 90.0$ | A+ (Excellent) |
| $7.00 \leq 8.00$ | $70.0 \leq 80.0$ | A (Very Good) |
| $6.00 \leq 7.00$ | $60.0 \leq 70.0$ | B+ (Good) |
| $5.50 \leq 6.00$ | $55.0 \leq 60.0$ | B (Above Average) |
| $5.00 \leq 5.50$ | $50.0 \leq 55.0$ | C (Average) |
| $4.00 \leq 5.00$ | $40.0 \leq 50.0$ | P (Pass) |
| Below 4.00 | Below 40 | F (Fail) |
| Ab (Absent) | - | Absent |

Bachelor of Commerce in Accounting & Finance (BAF) Programme

Under Choice Based Credit System Course Structure

(To be implemented from the Academic Year: 2024-2025)

| No. of Course | Semester III | Credits |
|-------------------------|---|-----------|
| | Discipline Specific Course (DSC) | |
| | Major | |
| UBAF301 | Financial Accounting III | 04 |
| UBAF302 | Cost Accounting II | 04 |
| | Minor | |
| UBAF303 | Marketing II (Brand Management) | 04 |
| | Generic / Open Elective | |
| UBAF304 | Financial Management II | 02 |
| | Ability Enhancement Course (AEC) Any 1 | |
| UAAEC MAR301 | Marathi: Communication Skill-I | 02 |
| UAAEC HIN302 | Hindi: Communication Skill-I | |
| UAAEC SAN303 | Sanskrit : Communication Skill-I | |
| UAAEC URD304 | Urdu : Communication Skill-I | |
| | Vocational Skill Course (VSC) | |
| UBAF305 | Business Law III | 02 |
| | Co-Curricular Courses (CC)Field Project (FP) | |
| UGJCFP301 | Field Project (FP) | 02 |
| | Any one course from the List given below of CC | 02 |
| | Total Credits | 22 |

Table 1 - Co-Curricular Courses (CC) (Anyone 1 course for 1 Semester)

| Course Code | Semester III |
|--------------------|-------------------------------|
| GJCC301 | National Social Service (NSS) |
| GJCC302 | National Cadet Corps (NCC) |
| GJCC303 | Sports & Yoga |
| GJCC304 | Cultural |
| GJCC305 | Career Katta |
| GJCC306 | Life Long Learning |
| GJCC307 | Shodhvedh / Avishkar Projects |
| GJCC308 | Science Association |
| GJCC309 | Film Club |
| GJCC310 | Infotech Courses |

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester III

with effect from the Academic Year 2024-2025

Financial Accounting III

| | | |
|--|---|--|
| Name of the Course | : | Financial Accounting III (Special Accounting Areas) |
| Course Code | : | UBAF301 |
| Class | : | SYBAF |
| Semester | : | III |
| No of Credits | : | 04 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Major |
| Employability/ entrepreneurship | : | The employability of individuals with expertise in partnership final accounts is significant, particularly in roles that involve accounting, auditing, and financial management in businesses operating as partnerships. Expertise in partnership final accounts, Piecemeal Distribution of Cash, Amalgamation of Firms & Foreign Currency Translation opens up a range of career opportunities in accounting, auditing, financial analysis, tax, and advisory services. |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|--|-----------------------|
| I | Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year | 20 |
| II | Piecemeal Distribution of Cash | 15 |
| III | Amalgamation of Firms | 15 |
| IV | Accounting of Transactions of Foreign Currency | 10 |
| Total | | 60 |

Course Outcomes:

| Learners will be able to - | |
|----------------------------|--|
| CO1 | Assess the financial performance and position of a partnership through the Final accounts. |
| CO2 | Implement dissolution of partnership firm with the technique of Piecemeal Distribution of Cash in practical manner. |
| CO3 | Understanding the purchase consideration by net assets methods prior to the combination of a partnership firm and completing the acquisition in accordance with the partnership legislation after considering various adjustments. |
| CO4 | Convert foreign currency translation into Indian currency in practical manner. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|----------|---|---|
| I | Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year | <p>Methods of maintaining capital account – Fixed capital method & Fluctuating Capital Method</p> <p>The effects on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year</p> <p>Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis</p> <p>Other Adjustments & treatments –</p> <ul style="list-style-type: none">○ Adjustment of Goodwill as per AS 10 – Goodwill raised & written off○ Outstanding Expenses & prepaid expenses○ Income received in advance○ Accrued Interest on Investment & Loans○ Depreciation on Fixed Assets○ Write off intangible & fictitious assets○ Interest on Partners Capital, Interest on Drawings, Salary to Partners, Interest on partners loan & business expenses paid by the partner○ Old & new Provision for Doubtful debts○ Stock lost by fire / theft/ flood and claim receivable○ All adjustments related to topics |

| | | |
|------------|---|---|
| | | Excluding Questions where admission / retirement / death takes place in the same year |
| II | Piecemeal Distribution of Cash | Excess Capital Method only Preparation of Statement of Excess Capital Preparation of Statement showing piecemeal distribution of cash Order of payment Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses /amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method |
| III | Amalgamation of Firms | Realization method only Calculation of purchase consideration Journal/ledger accounts of old firms Preparing Balance sheet of new firm after amalgamation Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding : Common transactions between the amalgamating firms |
| IV | Accounting of Transactions of Foreign Currency | Definitions as per : AS 11 Journal entries for Export of Goods, Journal Entries for Import of Goods, Journal Entries for foreign loan, journal entries for import of assets Preparation of Foreign Exchange Fluctuation Account Computation and treatment of exchange rate difference |

Note: Relevant Law/Statute/Rules in force and relevant Accounting Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

Learning Resources Recommended

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

| Particulars | Marks |
|---|-------|
| One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes) | 20 |
| Assignment to be asked | 10 |
| Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 10 |

B. Semester End Evaluation – 60 Marks

Question Paper Pattern

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

| Question No | Particulars | Marks |
|-------------|---|-------|
| Q. 1 | Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Short Notes to be asked 05, write any 03 | 15 |
| Q. 2 | Full Length Practical Question OR | 15 |
| Q. 2 | Full Length Practical Question | |
| Q. 3 | Full Length Practical Question OR | 15 |
| Q. 3 | Full Length Practical Question | |
| Q. 4 | Full Length Practical Question OR | 15 |
| Q. 4 | Full Length Practical Question | |

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester III

with effect from the Academic Year 2024-2025

Cost Accounting II

| | | |
|--|---|---|
| Name of the Course | : | Cost Accounting II (Methods of Costing) |
| Course Code | : | UBAF302 |
| Class | : | SYBAF |
| Semester | : | III |
| No of Credits | : | 04 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Major |
| Employability/ entrepreneurship | : | Use cost sheets as reference documents to help manage purchasing and production costs, and to find the right selling prices for products and services. Understanding contract costing opens up career opportunities in industries that heavily rely on project-based work. Job roles may include project accountant, cost analyst, financial controller, or management accountant in sectors like construction, engineering, and manufacturing. |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|---|-----------------------|
| I | Classification of Costs and Cost Sheets | 15 |
| II | Reconciliation of Cost and Financial Accounts | 15 |
| III | Contract Costing | 15 |
| IV | Process Costing | 15 |
| Total | | 60 |

Course Outcomes:

| Learners will be able to - | |
|----------------------------|--|
| CO1 | Acquired skill of application of cost sheet with determine prices. |
| CO2 | Find reasons for the distinction between financial accounting and cost accounting and Apply accounting principles to investigate and resolve discrepancies, ensuring that transactions are accurately recorded and reported. |
| CO3 | Apply calculation of pricing of large size contract by contract costing and solve practical problems. |
| CO4 | Understand the technique of determination of the price at the time of running the manufacturing process by process costing in a practical manner. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|------------|--|---|
| I | Classification of Cost and Cost Sheets | Classification of cost, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet |
| II | Reconciliation of Cost and Financial Accounts | Calculation of Profit as per cost accounts Calculation of Profit as per financial accounts Practical problems based on reconciliation of profit as per cost accounts and profit as per Financial accounts |
| III | Contract Costing | Concepts – Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems on the basis of type of contracts |
| IV | Process Costing | Concepts: Process loss, Abnormal Gains, Abnormal loss, Joint product, By- product. Excluding: Equivalent units, Inter-process profit Practical problems based on Process Costing and joint product and By- product |

Learning Resources Recommended

- Lecture on costing by Swaminathan published by S.Chand & Co. Practical costing by Khanna Pandey and Ahuja published by S.Chand & Co.
- Cost Accounting by C S Rayudu published by Tata McGraw Hills Cost Accounting by Jawaharlal published by Tata McGraw Hills Theory and problems of Cost and Management accounting by M Y Khan and P K Jain published by Tata McGraw Hills
- Cost Accounting by Ravi M Kishore published by Taxmann ltd. Cost Accounting by N K Prasad Cost Accounting- Theory and Practice by B K Bhar
- Cost Accounting- Theory and Practice by M N Arora published by Practical Costing by P C Tulsian published by Vikas Publishing house
- Cost Accounting- Text and problems by M C Shukla, T S Grewal and M P Gupta published by S.Chand
- Cost Accounting- Problems and solutions by V K Saxena C D Vashist published by S.Chand
- Cost Accounting by S P Jain and K L Narang published by Kalyani
- Cost Accounting- Principles and practice by M N Arora published by Vikas Principles of Management Accounting by Anthony Robert published by Richard Irwin Inc
- Cost Accounting- A Managerial emphasis by Horngreen, Charles, Foster and Datar published by Prentice Hall of India

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

| Particulars | Marks |
|---|-------|
| One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes) | 20 |
| Assignment to be asked | 10 |
| Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 10 |

B. Semester End Evaluation – 60 Marks

Question Paper Pattern

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

| Question No | Particulars | Marks |
|-------------|--|-------|
| Q. 1 | Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Short Notes to be asked 05 write any 03 | 15 |
| Q. 2 | Full Length Practical Question OR | 15 |
| Q. 2 | Full Length Practical Question | |
| Q. 3 | Full Length Practical Question OR | 15 |
| Q. 3 | Full Length Practical Question | |
| Q. 4 | Full Length Practical Question OR | 15 |
| Q. 4 | Full Length Practical Question | |

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester III

with effect from the Academic Year 2024-2025

Marketing II (Brand Management)

| | | |
|--|---|---|
| Name of the Course | : | Marketing II (Brand Management) |
| Course Code | : | UBAF303 |
| Class | : | SYBAF |
| Semester | : | III |
| No of Credits | : | 04 |
| Nature | : | Theory |
| Type (Applicable to NEP) | : | Minor |
| Employability/ entrepreneurship | : | Brand management plays a crucial role in the success of businesses across various industries. Learners will get various opportunities like, Brand Manager, Product Manager, Marketing Manager, Public Relations Specialist, Brand Analyst, Social Media Manager, etc. A combination of strategic thinking, creativity, digital marketing expertise, and the ability to collaborate across functions makes professionals in this field highly valuable to organizations of all sizes and industries. |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|--|-----------------------|
| I | Introduction to Brand Management | 15 |
| II | Planning and Implementing Brand Marketing Programs | 15 |
| III | Measuring and Interpreting Brand Performance | 15 |
| IV | Growing and Sustaining Brand Equity | 15 |
| Total | | 60 |

Course Outcomes:

| Learners will be able to - | |
|----------------------------|---|
| CO1 | Analyze and discuss different branding strategies used by organizations to create, develop, and maintain their brands. |
| CO2 | Evaluate and assess existing brands through case studies and real-world examples. |
| CO3 | Explore various channels and methods for communicating a brand's message to the target audience, including advertising, social media, and public relations. |
| CO4 | Understand the ethical and legal considerations in brand management, including issues related to brand integrity, copyright and trademark. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|-----------|---|---|
| I | Introduction to Brand Management | Meaning of Brand, Branding, Brand Management, Importance of Branding to Consumers, Firms, Brands v/s Products, Scope of Branding, Branding Challenges and Opportunities, Strategic Brand Management Process, Customer Based Brand Equity model (CBBE), Sources of Brand Equity, Steps of Brand Building including Brand Building Blocks, Brand Positioning: Meaning, Importance, Basis |
| II | Planning and Implementing Brand Marketing Programs | Brand Elements: Meaning, Criteria for choosing Brand Elements, Types of Brand Elements Integrating Marketing Programs and Activities Personalising Marketing: Experiential Marketing, One to One Marketing, Permission Marketing Product Strategy: Perceived Quality and Relationship Marketing Pricing Strategy: Setting Prices to Build Brand Equity Channel Strategy: Direct, Indirect Channels Promotion Strategy: Developing Integrated Marketing Communication Programs Leveraging Secondary Brand Associations to Build Brand Equity: Companies, Countries, Channel of Distribution, Co-branding, Characters, Events. |

| | | |
|-------------------|--|---|
| <p>III</p> | <p>Measuring and Interpreting Brand Performance</p> | <p>The Brand Value Chain</p> <p>Measuring Sources of Brand Equity:</p> <p>Qualitative Research Techniques: Projective Techniques: Completion, Comparison, Brand Personality and Values: The Big Five, Free Association</p> <p>Quantitative Research Techniques: Brand Awareness: Recognition, Recall, Brand Image, Brand Responses</p> <p>Young and Rubicam’s Brand Asset Valuator</p> <p>Measuring Outcomes of Brand Equity</p> <p>Comparative Methods: Brand based Comparative Approaches, Marketing Based Comparative Approaches, Conjoint Analysis</p> <p>Holistic Methods: Residual Approaches, Valuation Approaches: Historical Perspectives and Interbrand’s Brand Valuation Methodology</p> |
| <p>IV</p> | <p>Growing and Sustaining Brand Equity</p> | <p>Designing & Implementing Branding Strategies:</p> <p>Brand Architecture: Meaning of Brand Architecture, The Brand-Product Matri, Breadth of a Branding Strategy, Depth of a Branding Strategy</p> <p>Brand Hierarchy: Meaning of Brand Hierarchy, Building Equity at Different Hierarchy Levels</p> <p>Cause Marketing to Build Brand Equity: Meaning of Cause Marketing, Advantages, Green Marketing</p> <p>Brand Extensions:</p> <p>Meaning, Advantages, Disadvantages, Brand Extension and Brand Equity</p> <p>Managing Brands over Time: Reinforcing Brands, Revatilising Brands</p> <p>Building Global Customer Based Brand Equity</p> |

Learning Resources Recommended

- Keller Kevin Lane, Strategic Brand Management: Building, Measuring and Managing Brand Equity
- Keller Kevin Lane, Strategic Brand Management-2008
- Elliot, Richard, Strategic Brand Management-2008
- Kapferer, Jean-Noel, Strategic Brand Management-2000
- Kishen, Ram, Strategic Brand Management- 2013
- Keller Kevin Lane, Strategic Brand Management 4e-2015

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

| Particulars | Marks |
|---|-----------|
| One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes) | 20 |
| Assignment to be asked | 10 |
| Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 10 |
| Total | 40 |

B. Semester End Evaluation – 60 Marks

Question Paper Pattern

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

| Question No | Particulars | Marks |
|-------------|---|----------------------|
| Q-1 | Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) | 08 Marks 07 Marks |
| Q-1 | OR Write Short Notes. (Any 3 out of 5) | 15 Marks |
| Q-2 | Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question | 15 Marks |
| Q-3 | Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question | 15 Marks |
| Q-4 | Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question | 15 Marks |

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester III

with effect from the Academic Year 2024-2025

Financial Management II

| | | |
|--|---|---|
| Name of the Course | : | Financial Management II |
| Course Code | : | UBAF304 |
| Class | : | SYBAF |
| Semester | : | III |
| No of Credits | : | 02 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Generic / Open Elective |
| Employability/ entrepreneurship | : | Studying capital budgeting & credit Management can lead to several outcomes and enhance employability in various fields. Financial analysis skills: Capital budgeting courses often cover financial statement analysis, cash flow analysis, and investment evaluation techniques. These skills are sought after in roles such as financial analyst, investment analyst, and corporate finance positions. Decision-making abilities: Capital budgeting education helps students develop critical thinking and problem-solving skills, which are essential in roles such as financial manager, investment manager, and strategic planner. Understanding of credit risk: Students gain knowledge of assessing credit risk, understanding credit scoring models, and managing credit exposure. This expertise is valuable in roles such as credit analyst, risk manager, and underwriter. Financial analysis skills: Credit management courses often cover financial statement analysis, ratio analysis, and cash flow management. These skills are sought after in roles such as financial analyst, investment analyst, and corporate finance positions. |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|--|-----------------------|
| I | Capital Budgeting – Project Planning & Risk Analysis | 15 |
| II | Credit Management | 15 |
| | Total | 30 |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|--|
| CO1 | Understand Financial Concepts including time value of money, risk and return, cost of capital, and financial markets. |
| CO2 | Analysis financial skills which develop students' ability to analyze financial statements, interpret financial ratios, and evaluate the financial performance of companies. |
| CO3 | Understand capital budgeting techniques such as net present value (NPV), internal rate of return (IRR), payback period, and profitability index. Students should be able to apply these techniques to make investment decisions. |
| CO4 | Understand risk management about different types of financial risks, including market risk, credit risk, and operational risk. Students should learn how to identify, assess, and manage these risks within a corporate context |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|-----------------|---|---|
| I | Capital Budgeting – Project Planning & Risk Analysis | Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis. |
| II | Credit Management | Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India |

Learning Resources Recommended

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
- Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi
- Financial Management by C. Paramasivan & T. Subramanian
- Financial Management by IM Pandey
- Financial Management by Ravi Kishor
- Financial Management by Khan & Jain

Evaluation Pattern - 30 : 20

A. Internal Evaluation – 40 % of 50 (20 Marks)

| Particulars | Marks |
|---|-----------|
| One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes) | 10 |
| Assignment to be asked | 05 |
| Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 |
| Total | 20 |

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hour

| Question No | Particulars | Marks |
|-------------|---|----------|
| Q. 1 | Objective Questions | 05 |
| | A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Write Short Notes. (Any 3 out of 5) | 05 10 |
| Q. 2 | Answer the following questions. (Any 2) A) Full Length Practical Question B) Full Length Practical Question C) Full Length Practical Question | 20 |

Note - Practical question may be divided into two sub questions of 7/8 and 10/5Marks.

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Ability Enhancement Course

| | | |
|--|---|--|
| Name of the Course | : | Marathi: Communication Skill-I (मराठी : संवाद कौशल्ये -I) |
| Course Code | : | UAAECMAR301 |
| Class | : | S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin. |
| Semester | : | III |
| No of Credits | : | 02 |
| Nature | : | Theory |
| Type (Applicable to NEP) | : | Ability Enhancement Course (AEC) |
| Employability/ entrepreneurship | : | मुद्रितशोधक म्हणून प्रकाशन व्यवसायामध्ये कार्य करू शकतील. कार्यक्रमांचे सूत्रसंचालन करू शकतील. व्यावहारिक मराठीचे प्राथमिक स्तरावरील काम करण्याइतपत विद्यार्थी तयार होतील. |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|--|-----------------------|
| I | प्रमाण मराठी लेखन नियम आणि युनिकोड टायपिंग | 15 |
| II | मराठीतून सूत्रसंचालन | 15 |
| Total | | 30 |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|--|
| CO1 | मराठी लेखनविषयक शासन नियम माहीत होतील. |
| CO2 | व्यावहारिक मराठीचे ज्ञान होईल. |
| CO3 | कार्यक्रमांचे सूत्रसंचालन करता येईल. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|----------|--|---|
| I | प्रमाण मराठी लेखन नियम आणि युनिकोड टायपिंग | मराठी साहित्य महामंडळाने तयार केलेल्या आणि शासनमान्य असणाऱ्या 18 नियमांचा परिचय मोबाईल आणि संगणकावर मराठीतून लेखन |
| II | मराठीतून सूत्रसंचालन | विविध कार्यक्रमांसाठी कार्यक्रम पत्रिका तयार करणे सूत्रसंचालनाची संहिता लिहून काढणे, प्रात्यक्षिक |

Learning Resources Recommended**संदर्भ पुस्तके**

१. व्यावहारिक मराठी, ल. रा. नासिराबादकर, फडके प्रकाशन कोल्हापूर.
२. व्यावहारिक मराठी, संपादक: कल्याण काळे, द. दि. पुंडे, निराली प्रकाशन पुणे.
३. व्यावहारिक मराठी, (य. प्र. कुलकर्णी गौरवग्रंथ) संपादक : स्नेहल तावरे, स्नेहवर्धन पुणे
४. सुगम मराठी व्याकरण आणि लेखन, मो.रा.वाळंबे, नितीन प्रकाशन, पुणे
५. मराठी लेखन मार्गदर्शिका, यास्मिन शेख, राज्य मराठी विकास संस्था, मुंबई

Evaluation Pattern - 60 : 40**A) Internal Evaluation – 40 % of 50 (20 Marks)**

| Particulars | Marks |
|---|-------|
| एक वर्गचाचणी / ऑनलाईन परीक्षा दिलेल्या सत्रात होईल. (वेळ – २० मिनिटे) | 10 |
| गृहपाठ | 05 |
| वर्गातर्गत उपक्रमात सहभाग, एकूण प्रतिसाद, शिष्टाचार आणि नेतृत्वगुण | 05 |
| एकूण | 20 |

B) Semester End Examination: 60% of 50 (30 Marks)**प्रश्नपत्रिकेचे स्वरूप**

एकूण गुण : – 30

एकूण प्रश्न – 02

कालावधी – एक तास

| Question No | Particulars | Marks |
|-------------|--|--------------------|
| Q. 1 | वस्तुनिष्ठ प्रश्न A) उपप्रश्न 05 (05 Marks) B) उपप्रश्न 05 (05 Marks) (बहुपर्यायी /चूक-बरोबर/जोड्या लावा/गाळांतरे) किंवा टीपा लिहा (तीनपैकी दोन) | 05 05 10 |
| Q. 2 | खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन) अ. दीर्घोत्तरी प्रश्न ब. दीर्घोत्तरी प्रश्न क. दीर्घोत्तरी प्रश्न | 20 |

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Ability Enhancement Course

| | | |
|--------------------------|---|--|
| Name of the Course | : | हिंदी : संभाषण कौशल्ये - I (Hindi Communication Skills - I) |
| Course Code | : | UAAECHIN302 |
| Class | : | S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin. |
| Semester | : | III |
| No of Credits | : | 02 |
| Nature | : | Theory |
| Type (Applicable to NEP) | : | Ability Enhancement Course (AEC) |

| Module No. | Modules at Glance | No of Lectures |
|--------------|-------------------|----------------|
| I | हिंदी भाषा | 15 |
| II | संभाषण कौशल्ये - | 15 |
| Total | | 30 |

Course Outcomes:

| Learners will be able to - | |
|----------------------------|--|
| CO1 | विद्यार्थी को हिंदी भाषा के उद्भव और विकासका ज्ञान प्राप्त होगा । |
| CO2 | विद्यार्थी को हिंदी भाषा के महत्व और विभिन्न रूपों का ज्ञान प्राप्त होगा । |
| CO3 | विद्यार्थी को संभाषण कला के मूलभूत सिद्धांतों व भाषायी तकनीक का ज्ञान प्राप्त होगा । |
| CO4 | विद्यार्थी संभाषण - कला के विभिन्न रूपों से परिचित होगा । |
| CO5 | विद्यार्थी संभाषण कला में निष्णात जनसंचार के विभिन्न क्षेत्रों में रोजगार पा सकेगा । |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|----------|------------------|---|
| I | हिंदी भाषा | <ul style="list-style-type: none">● हिंदी भाषा का उद्भव और विकास● हिंदी भाषा का महत्व● हिंदी भाषा के विभिन्न रूप |
| II | संभाषण कौशल्ये - | <ul style="list-style-type: none">● संभाषण अर्थ, परिभाषा और स्वरूप● संभाषण के विविध रूप - वार्तालाप, व्याख्यान, वाद-विवाद, एकालाप, उद्धोषणा (अनाउन्समेंट), संचालन (एंकरिंग) । समाचार वाचन (रेडियो, टी. वी.), मंचीय वाचन (कविता, कहानी, व्यंग) आदि ।● संभाषण कला के प्रमुख उपादान - यथेष्ट भाषा ज्ञान, मानक उच्चारण, सटीक प्रस्तुति, अन्तराल-ध्वनि (वॉल्यूम), वेग, लहजा (एक्सेण्ट) आदि ।● पारिभाषिक शब्दावली : अर्थ, परिभाषा और महत्व |

Learning Resources Recommended

१. हिंदी भाषा का उद्भव और विकास - डॉ. उदयनारायण तिवारी
२. हिंदी भाषा डॉ. भोलानाथ तिवारी -
३. सामान्य भाषा विज्ञान सैद्धांतिक विवेचन - डॉ. विद्यासागर दयाल
४. हिंदी भाषा की संरचना - डॉ. भोलानाथ तिवारी
५. हिंदी उद्भव विकास और रूप - हरदेव बाहरी
६. हिंदी भाषा एवं भाषा विज्ञान - डॉ. महावीरसरन जैन
७. भाषा और सूचना प्रद्यौगिकी - डॉ. अमर सिंह वधान
८. उपाध्याय, देवनाथ भाषण संभाषण किताब महल, इलाहाबाद, सं-१९४९
९. ब्रजमोहन - भाषा और व्यवहार वाणी प्रकाशन, दिल्ली, सं-२०१०
१०. मेहता, डॉ. भानुशंकर बोलने की कला - विश्वविद्यालय प्रकाशन, वाराणसी, सं - २०११
११. शर्मा, महेश - भाषण कला प्रभात प्रकाशन, दिल्ली, सं-२०१३
१२. शर्मा, यज्ञदत्त - आदर्श भाषण कला आत्माराम एंड संस, कश्मीरी गेट, दिल्ली सं-२०१५
१३. प्रयोजनमूलक हिंदी - डॉ. विनोद गोदरे
१४. प्रयोजनमूलक हिंदी - डॉ. नरेश मिश्र
१५. प्रयोजनमूलक हिंदी - डॉ. रवींद्रनाथ श्रीवास्तव

Evaluation Pattern - 60 : 40**A) Internal Evaluation – 40 % of 50 (20 Marks)**

| Particulars | Marks |
|-------------------------------|-----------|
| Online / Offline Class Test | 10 |
| प्रस्तुतीकरण / कक्षा प्रदर्शन | 10 |
| Total | 20 |

B) Semester End Examination: Maximum Marks : 30 Marks**Question Paper Pattern**

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hours

| Question No. and Sub questions (if any) (E.g. Q. 1 a)... | Unit and sub unit (with number and title) | Type of question (Essay / short note / Objective / Diagram, etc) | Marks |
|--|---|--|-------|
| प्रश्न - १ दीर्घोत्तरी प्रश्न (विकल्प सहित) | 1-2 | Essay | 10 |
| प्रश्न - २ दीर्घोत्तरी प्रश्न (विकल्प सहित) | 1-2 | Essay | 10 |
| प्रश्न - ३ टिप्पणियाँ (४ में से २) | 1-2 | Essay | 10 |

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Ability Enhancement Course

| | | |
|---------------------------------|---|--|
| Name of the Course | : | Sanskrit : Communication Skill-I |
| Course Code | : | UAAECSAN303 |
| Class | : | S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin. |
| Semester | : | III |
| No of Credits | : | 02 |
| Nature | : | Theory |
| Type (Applicable to NEP) | : | Ability Enhancement Course (AEC) |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|---|-----------------------|
| I | Introduction to Sanskrit Language | 15 |
| II | Significant Literature in Sanskrit Language | 15 |
| Total | | 30 |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|---|
| CO1 | To know the history of Sanskrit Language |
| CO2 | To develop an ability to converse in Sanskrit. |
| CO3 | To introduce the basic idea of the sentence-structure of the Sanskrit language |
| CO4 | To develop Vocabulary of Sanskrit. |
| CO5 | To appreciate learning Subhashits and stotras in Sanskrit |
| CO6 | To introduce the story-literature in Sanskrit. |
| CO7 | To understand the relevance of Indian knowledge through the introduction to Yoga and Ayurveda |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|----------|--|---|
| I | Introduction to Sanskrit Language | 1.1 Self-Introduction in Sanskrit 1.2 Communication Skills 1.3 Glossary of Sanskrit in modern age 1.4 Sanskrit puzzles |
| II | Significant Literature in Sanskrit Language | 1.1 Verses related to Ayurveda 1.2 Verses / Subhashits related to Yoga Shastra 1.3 Introduction Story Literature 1.4 Introduction to Stotra Literature |

Learning Resources Recommended

१. वेम्पटि कुटुम्बशास्त्री, राष्ट्रिय संस्कृत संस्थान, प्रथमादीक्षा (५ पुस्तके सेट) नवी दिल्ली, २००२
२. स्वामी श्रीद्वारिकादासशास्त्री, हठयोगप्रदीपिका, चौखम्बा विद्याभवन, वाराणसी, २०१५
३. वडोदकर सिद्धेश्वर विष्णु, आयुर्वेदाचा इतिहास, साधना प्रकाशन, पुणे, १९७३
४. चित्रपदकोश, संस्कृतभारती.
५. वैद्य परशुरामलक्ष्मण, वैद्यकीयसुभाषित साहित्यम् अथवा साहित्यकसुभाषितवैद्यकम्, चौखम्बासंस्कृत संस्थान, वाराणसी, १९९९.

Evaluation Pattern - 60 : 40**A) Continuous Internal Evaluation – 40 % of 50 (20 Marks)**

| Particulars | Marks |
|---|-----------|
| One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes) | 10 |
| Assignment to be asked | 05 |
| Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 |
| Total | 20 |

B) Semester End Examination: 60% of 50 (30 Marks)**Question Paper Pattern**

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hours

| Question No | Unit and sub unit | Particulars | Marks |
|-------------|---|---|-------|
| Q. 1 | Introduction to Sanskrit Language | Objective Questions | |
| | | A) Sub Questions to be asked 05 | 05 |
| | | B) Sub Questions to be asked 05 | 05 |
| | | (*Multiple choice / True or False / Match the columns/Fill in the blanks) | |
| | | OR | |
| | | Write Short Notes. (Any 2 out of 3) | 10 |
| Q. 2 | Significant Literature in Sanskrit Language | Answer the following questions. (Any 2) | 20 |
| | | A) Full Length Question | |
| | | B) Full Length Question | |
| | | C) Full Length Question | |

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Ability Enhancement Course

| | | |
|---------------------------------|---|---|
| Name of the Course | : | دو اربہ عش Urdu : Communication Skill-I |
| Course Code | : | UAAECURD304 |
| Class | : | S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin. |
| Semester | : | III |
| No of Credits | : | 02 |
| Nature | : | Theory |
| Type (Applicable to NEP) | : | Ability Enhancement Course (AEC) |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|--|-----------------------|
| I | Imla, Lahja, Talaffuz Aur Guftugu Andaz Aur Peshkash | 10 |
| II | Rumuz-e-Auqaf Aur Qawaid | 10 |
| III | Zabani Aur Gair Zabani Mawasilat | 10 |
| Total | | 30 |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|--|
| CO1 | To enable the learners to know the linguistics background of the language and dialect of Urdu. |
| CO2 | To develop the report writing, essay writing skills of the students. |
| CO3 | To develop the sense of meaningful translation. |
| CO4 | This course will also help the learners to know the important features and differences between literary, nonliterary and in dally usage. |
| CO5 | To develop basic knowledge of Urdu Grammar among new learners. |
| CO6 | To understand and enjoy the epigrammatic nature of Urdu Poetry. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|-----------------|--|--|
| I | Imla, Lahja, Talaffuz Aur Guftugu Andaz Aur Peshkash | Spelling, Pronunciation and Accent, Conversation, Style & Presentation |
| II | Rumuz-e-Auqaf Aur Qawaid | Grammar and Punctuation |
| III | Zabani Aur Gair Zabani Mawasilat | Types of Verbal & Non Verbal Communication |

Prescribed Text/s (If any) : NIL**Learning Resources Recommended**

1. Urdu Qawid by Abdul Haque.
2. Urdu Grammer Aur Composition by Toaseef Shah.
3. Mazmoon Nawesi by Akhlaque Dehlvi.

Evaluation Pattern - 60 : 40**A) Continunous Internal Evaluation : Maximum Marks : 20 Marks**

| Particulars | Marks |
|---|-----------|
| One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes) | 10 |
| Assignment to be asked | 05 |
| Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 |
| Total | 20 |

B) Semester End Examination: Maximum Marks : 30 Marks**Question Paper Pattern**

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hours

| Question No. and Sub questions (if any) (E.g. Q. 1 a)... | Unit and sub unit (with number and title) | Type of question (Essay / short note / Objective / Diagram, etc) | Marks |
|--|---|--|-----------|
| 1 (in two part) | Unit No. 1 Imla, Lahja, Talaffuz Aur Guftugu Andaz Aur Peshkash | Short note A – 05 Marks B – 05 Marks | 10 |
| 2 (in two part) | Unit No. 2 Rumuz-e-Auqaf Aur Qawaid | Short note A – 05 Marks B – 05 Marks | 10 |
| 3 (in two part) | Unit No. 3 Zabani Aur Gair Zabani Mawasilat | Short note A – 05 Marks B – 05 Marks | 10 |
| Total Marks | | | 30 |

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Business Law - III

| | | |
|--|---|---|
| Name of the Course | : | Business Law - III |
| Course Code | : | UBAF309 |
| Class | : | SYBAF |
| Semester | : | III |
| No of Credits | : | 02 |
| Nature | : | Theory |
| Type (Applicable to NEP) | : | Vocational Skill Course (VSC) |
| Employability/ entrepreneurship | : | Learner will appreciate the relevance of business laws to individual business and professional life. Learner will also gain knowledge of an important business law i.e. Contract Act and can apply it in individual, business and professional life. Moreover, learner will acquire certain employability skills. |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|-------------------------------------|-----------------------|
| I | Indian Contract Act, 1872 Part – I | 15 |
| II | Indian Contract Act, 1872 Part – II | 15 |
| Total | | 30 |

Course Outcomes -

| Learners will be able to - | |
|-----------------------------------|---|
| CO1 | Understand the importance of laws to individual, business and professional life. |
| CO2 | Acquire basic knowledge of an important business law i.e. Contract Act. |
| CO3 | Apply knowledge in various spheres in individual, business and professional life. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|----------|-------------------------------------|---|
| I | Indian Contract Act, 1872 Part – I | <ul style="list-style-type: none">• Concepts of Contract and Agreement, Essentials of Valid Contract.• Distinguish between Agreement and contract, Types of Contracts.• Concepts of Offer and Acceptance, Rules of Valid Offer and Acceptance, Communication of Offer and Acceptance, Revocation of Offer and Acceptance.• Capacity to Contract – Capacities of Different Persons – Minor, Persons of Unsound Mind, Persons Disqualified by Law. |
| II | Indian Contract Act, 1872 Part – II | <ul style="list-style-type: none">• Brand Elements: Meaning, Criteria for choosing Brand Consideration – Concept, Importance, Legal Rules of Consideration, Types of Consideration, ‘No Consideration, No Contract’ – Exceptions to the Rule.• Concepts of Consent and Free Consent, Factors Affecting Free Consent.• Void Agreements – Concept, Types of Void Agreements.• Performance of Contract – Concept, Legal Provisions.• Discharge of Contract – Concept and Legal Provisions. |

Learning Resources Recommended

1. Merchantile Law. By M. C.Kuchal and Vivek Kuchal. Vikas Publication.
2. Elements of Merchantile Law. By N. D. Kapoor. Sultan Chand & Sons (P) Ltd.
3. Business Law. By N. A. Charantimath. Himalaya Publishing House.
4. Law of Contract (A Study of the Contract Act, 1872) and Specific Relief. By Avatar Singh. Eastern Book Company.
5. Law of Contract I and II. By S. Srivastava. Central Law Publication.
6. Law of Contracts I & II. By Prof. G.C.V.Subba Rao. Narender Gogia & Company.
7. The Principles of Law Of Contract. By Prof (Retd) R. C. Srivastava and Ashutosh Pathak. Bloomsbury India.

Evaluation Pattern - 30 : 20

A. Internal Evaluation – 40 % of 50 (20 Marks)

| Particulars | Marks |
|---|-----------|
| One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes) | 10 |
| Assignment to be asked | 05 |
| Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 |
| Total | 20 |

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hours

| Question No | Particulars | Marks |
|-------------|---|-------|
| Q. 1 | Objective Questions | 05 |
| | A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks) | 05 |
| | OR Write Short Notes. (Any 2 out of 3) | 10 |
| Q. 2 | Answer the following questions. (Any 2) A) Full Length Question B) Full Length Question C) Full Length Question | 20 |

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester III

Discipline Specific Courses (DSC)

with effect from the Academic Year 2024-2025

Field Project (FP)

| | | |
|--|---|---|
| Name of the Course | : | Field Project (FP) |
| Course Code | : | UGJCFP301 |
| Class | : | SYBAF |
| Semester | : | III |
| No of Credits | : | 02 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Field Project (FP) |
| Employability/ entrepreneurship | : | The Field Project for Bachelor of Commerce is designed to provide learners with hands-on learning experiences in understanding different socio-economic contexts. The project aims to expose learners to development-related issues in both rural and urban settings. It offers opportunities for learners to observe and study actual field situations related to socio-economic development, policies, regulations, organizational structures, and programmes that guide the development process. Additionally, learners will explore innovative practices to address complex socio-economic problems in the community. |

Guidelines Field Project (FP)

This course requiring learners to participate in field-based learning/projects generally under the supervision of faculty. Learners have to work 60 hours in a semester for field Project.

30 hours for classroom activities

- In a semester for project planning, preparation for the field project.
- Data analysis & Preparation of report etc.

30 hours for out-of-class activities

- Implement the planned fieldwork activities according to the project schedule.
- Collect data through interviews, surveys, observations, etc.
- Document all fieldwork activities accurately, including any challenges or unexpected findings.

Field Project (FP) Course Outcomes

The field-based learning/ project should attempt to provide opportunities for learners to

1. Understand the different socio-economic contexts.
2. Giving exposure to development related issues in rural and urban settings.
3. Observe situation in rural and urban contexts and to observe and study actual field situations regarding issues related to socio-economic development.
4. Gain a first-hand understanding of the policies, regulations, organizational structures, processes and programmes that guide the development process.
5. Gain an understanding of the complex socio-economic problems in the community and innovative practices required to general solutions to the identified problems.

| Sr. No. | External Evaluation | Distribution of Marks |
|---------|--|-----------------------|
| 1. | Basic structure of society, Key definitions of problem area, analysis of preliminary data Classroom work, correspondence, formats, interactions, liaising Field work and Data Gathering Analysis and Reporting Feedback to Community | 30 |
| | Internal Evaluation | |
| 2. | Viva-Voce Examination | 20 |

Guidelines for Field Project Report Structure:

The students will be required to submit a comprehensive report at the end of the Field Project. A project report has to be brief in content and must include the following aspects:

1. Title Page:

Mentioning the title of the report, name of the student, program, institution, and the period of training/project.

2. Certificate of Completion:

A certificate issued by the organization or supervisor confirming the successful completion of the training/project.

3. Declaration:

A statement by the student declaring that the report is their original work and acknowledging any assistance or references used.

4. Acknowledgments:

Recognizing individuals or organizations that provided support, guidance, or resources during the project.

5. Table of Contents:

Providing a clear outline of the report's sections and page numbers.

6. Executive Summary:

A bird's eye view of your entire presentation has to be precisely offered under this Category. A brief overview of the project, its objectives, and key findings should be mentioned

7. Introduction:

Background information about the field project and its significance. Objectives and scope of the project.

8. Field Visits and Observations:

Detailed accounts of the field visits, including locations, dates, and observations made during the visits. Photographs or visual aids to support the observations.

9. Identified Socio-Economic Problems:

Detailed description of the complex socio-economic problems observed in the community. Analysis of the root causes and implications of these problems.

10. Innovative Solutions:

- a) Presentation of innovative practices proposed to address the identified problems.
- b) Description of the action plans to implement these solutions

11. Conclusion & Recommendations:

Summary of the key findings and outcomes of the field project. Reflections on the overall experience and learning during the project. Specific recommendations for policymakers, organizations, or stakeholders to address the identified issues. Sr. No Field Project work Distribution of Marks 1 Basic structure of society, Key definitions of problem area, analysis of preliminary data Classroom work, correspondence, formats, interactions, liaising Field work and Data Gathering Analysis and Reporting Feedback to Community 30 2 Internal Evaluation Viva-Voce Examination 20

12. References & Appendices:

List of all sources cited in the project report. Additional supporting materials, such as interview transcripts, survey questionnaires, or field visit notes can be attached as appendices

The bounded project report based on 'On the Job Training/ Field Project' shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-1

Format

1st Page main page

Title of the problem of the Field Project
A Project Submitted
to

**R. P. Gogate college of Arts & Science and
R.V. Jogalekar College of Commerce (Autonomous), Ratnagiri**

Under

University of Mumbai

For partial completion of the degree
of
SYBAF
Under the faculty of Commerce
by

Name of the Learner (1) SYBAF DIVISION ()

Name of the Learner (2) SYBAF DIVISION ()

Name of the Learner (3) SYBAF DIVISION ()

Name of the Learner (4) SYBAF DIVISION ()

Name of the Learner (5) SYBAF DIVISION ()

Under the Guidance of
Name of the Guiding Teacher

**R. P. Gogate college of Arts & Science and
R.V. Jogalekar College of Commerce (Autonomous), Ratnagiri**
N.V. Joshi Road Near District Court Ratnagiri

Month and Year

On separate page

Index

| Chapter No. | Title of the Chapter | Page No. |
|-------------|----------------------|----------|
| 1. | | |
| 2. | | |
| 3. | | |
| 4. | | |
| 5. | | |
| | | |
| | | |
| | | |
| | | |
| | | |

On Separate page

Declaration by learner

We undersigned hereby, declare that work embodied in this Field project work titled _____ forms our own Experience of Field Project carried out under the guidance of [Name of the guiding teacher] We, hereby further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Name and Signature of the learners

Certified by

Name and signature of the Guiding Teacher

On separate page

Acknowledgment

(Model structure of the acknowledgement)

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I thank the **R. P. Gogate college of Arts & Science and R.V. Jogalekar College of Commerce, Ratnagiri (Autonomous) & University of Mumbai** for giving me opportunity to do this project.

I would like to thank my **Principal, Prof. Dr M. R. Sakhalakar Sir**, for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our Coordinator _____, for his moral support and guidance.

I would also like to express my sincere gratitude towards my project guide _____ whose guidance and care made the project successful.

I would like to thank my College Library, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially my Parents and Peers who supported me throughout my project.

Name and Signature of the learners _____

**Bachelor of Commerce in Accounting & Finance (BAF) Programme
- Under Choice Based Credit System (CBSC)**

(To be implemented from the Academic Year – 2024-2025)

| No. of Course | Semester IV | Credits |
|-------------------------|--|-----------|
| | Discipline Specific Course (DSC) | |
| | Major | |
| UBAF401 | Financial Accounting IV | 04 |
| UBAF402 | Cost Accounting III | 04 |
| | Minor | |
| UBAF403 | Marketing III (Event Marketing) | 04 |
| | Generic / Open Elective | |
| UBAF404 | Business Economics II | 02 |
| | Ability Enhancement Course (AEC) Any 1 | |
| UAAEC MAR401 | Marathi: Communication Skill-II | 02 |
| UAAEC HIN402 | Hindi: Communication Skill-II | |
| UAAEC SAN403 | Sanskrit : Communication Skill-II | |
| UAAEC URD404 | Urdu : Communication Skill-II | |
| | Skill Enhancement Course (SEC) | |
| UBAF405 | Management Accounting I | 02 |
| | Co-Curricular Courses (CC) Community Engagement Project (CEP) | |
| UGJCCEP401 | Community Engagement Project (CEP) | 02 |
| | Any one course from the List given below of CC | 02 |
| | Total Credits | 22 |

Table 2 - Co-Curricular Courses (CC) (Anyone 1 course for 1 Semester)

| Course Code | Semester IV |
|--------------------|-------------------------------|
| GJCC401 | National Social Service (NSS) |
| GJCC402 | National Cadet Corps (NCC) |
| GJCC403 | Sports & Yoga |
| GJCC404 | Cultural |
| GJCC405 | Career Katta |
| GJCC406 | Life Long Learning |
| GJCC407 | Shodhvedh / Avishkar Projects |
| GJCC408 | Science Association |
| GJCC409 | Film Club |
| GJCC410 | Infotech Courses |

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester IV

with effect from the Academic Year 2024-2025

Financial Accounting IV

| | | |
|--|---|---|
| Name of the Course | : | Financial Accounting IV (Special Accounting Areas) |
| Course Code | : | UBAF401 |
| Class | : | SYBAF |
| Semester | : | IV |
| No of Credits | : | 04 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Major |
| Employability/ entrepreneurship | : | Company Financial accounting skills contribute significantly to employability across various industries. Financial accountants play a crucial role in preparing accurate and timely financial statements, ensuring compliance with accounting standards and regulations. Company Financial accountants provide essential information for decision-making by management, investors, and other stakeholders. Financial accounting skills enhance employability by providing professionals with the expertise needed to contribute to financial reporting, decision-making, risk management, and overall financial health within organizations across various sectors. Financial accounting is fundamental to the functioning of share markets, and individuals with expertise in this field are well-positioned for various roles within the financial industry. Learner professionally operate as an account officer in the company's capital transactions such as the issue of shares & debentures, redemption of preference shares, redemption of debentures, and incorporation of the company. In the company, the learner works as a professional financial analyst. |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|--|-----------------------|
| I | Preparation of Final Accounts of Companies. | 15 |
| II | Redemption of Preference Shares | 15 |
| III | Redemption of Debenture | 15 |
| IV | Ascertainment and Treatment of Profit Prior to Incorporation | 15 |
| Total | | 60 |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|--|
| CO1 | Apply formats of Company Final Accounts as per Indian Company's Act, 2013 in practical manner with notes to accounts. |
| CO2 | Develop critical analytical skills, make informed business decisions, and assess the financial health of a company & create financial models, conduct financial statement analysis, and provide recommendations for improving a company's financial performance. |
| CO3 | Understand provisions regarding redemption of preference shares as per Company's Act, 2013 and applying practically to solve practical problems. Grasp the implications of such financial decisions on a company's capital structure. |
| CO4 | Understand various types of redemption of debentures and they are able to understand provisions regarding redemption of debentures. |
| CO5 | Classify appropriate basis for allocation regarding Profit Prior to Incorporation and applying when, to solve practical problem. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|----------|--|---|
| I | Preparation of Final Accounts of Companies. | <p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. – Statement of Profit & Loss Preparation of Balance Sheet AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <ul style="list-style-type: none">• Adjustments & treatments –<ul style="list-style-type: none">○ Capital structure of the company – calls in arrear & calls in advance○ Depreciation & amortisation○ Outstanding expenses & income○ Prepaid expenses and Pre-received income○ Accrued Interest on Investment & Loans○ Bad debt and Provision for bad debts○ Provision for Taxation and Advance Tax, assessment of tax○ Dividend – Proposed, Interim, unclaim dividend○ Bill of exchange (Endorsement, Honour, Dishonour)○ Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases○ Write off fictitious assets & capital losses○ Unrecorded Sales and Purchases○ Good sold on sale or return basis○ Managerial remuneration on Net Profit before tax○ Transfer to Reserves○ Loss by fire (Partly and fully insured goods)○ Goods distributed as free samples.○ Market value & face of the investment○ Debtors & Creditors more than 6 months○ Ignore Corporate Dividend Tax and Previous year figures. <p>Any other adjustments as per the prevailing accounting standard.</p> |
| II | Redemption of Preference Shares | Provision of redemption of Preference Shares as per the Companies Act 2013, Companies (Share and Debentures) Rules – 2014 |

| | | |
|------------|--------------------------------|--|
| | | <p>Methods of Redemption of fully paid up Preference Shares</p> <p>-</p> <ul style="list-style-type: none"> • The proceed of a fresh issue of shares – at par, at premium and at discount • Creation of Capital redemption reserve out of divisible profits • Conversion of partly paid up shares into fully paid • Forfeiture of shares, reissue of shares • Capitalisation of undistributed profits and a combination of both • Redemption of preference shares – at par or at premium • Calculation of minimum fresh issue to provide the fund for redemption • Sale of assets at profit or loss • Unpaid claim due to non-traceble preference shareholders • Issue of right shares & bonus shares <p>Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.</p> |
| III | Redemption of Debenture | <p>Provision of redemption of Debentures as per the Companies Act 2013, The Companies (Share Capital and Debentures) Rules, 2014</p> <p>Creation and investment of DRR including</p> <ul style="list-style-type: none"> • Terms of issue of debentures • Methods of issue of debentures – by payment in instalments (excluding from by purchase in open market) • Periods of redemption of debentures – Lumpsum, Instalments & Annual lots • Redemption of debentures – at par, at premium & at discount • Methods of redemption of debentures – Out of capital & out of profit (sinking fund / DRR) • Mode of redemption by conversion into equity shares, preference shares and debentures or by cash |

| | | |
|-----------|---|--|
| IV | Ascertainment and Treatment of Profit Prior to Incorporation | Principles for ascertainment, Preparation of separate, combined and columnar Profit and Loss Account Different basis of allocation of expenses/ incomes – <ul style="list-style-type: none"> • Time basis • Sales basis • Pre incorporation only • Post incorporation only |
|-----------|---|--|

Learning Resources Recommended

- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

| Particulars | Marks |
|---|-------|
| One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes) | 20 |
| Assignment to be asked | 10 |
| Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 10 |

B. Semester End Evaluation – 60 Marks

Question Paper Pattern

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

| Question No | Particulars | Marks |
|-------------|--|-------|
| Q. 1 | Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Write Short Notes. (Any 3 out of 5) | 15 |
| Q. 2 | Full Length Practical Question OR | 15 |
| Q. 2 | Full Length Practical Question | |
| Q. 3 | Full Length Practical Question OR | 15 |
| Q. 3 | Full Length Practical Question | |
| Q. 4 | Full Length Practical Question OR | 15 |
| Q. 4 | Full Length Practical Question | |

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester IV

with effect from the Academic Year 2024-2025

Cost Accounting III

| | | |
|--|---|--|
| Name of the Course | : | Cost Accounting III |
| Course Code | : | UBAF402 |
| Class | : | SYBAF |
| Semester | : | IV |
| No of Credits | : | 04 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Major |
| Employability/ entrepreneurship | : | Individuals with a combination of integrated accounting, operating costing, and process costing skills may find themselves well-positioned for career advancement. career opportunities in cost analyst, production controller, operations manager, or supply chain analyst roles in industries like manufacturing, retail, and logistics. Cost accountant, production analyst, manufacturing controller, or operations manager in manufacturing, food processing, and chemical production industries. |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|--|-----------------------|
| I | Uniform Costing and Inter-Firm Comparison & ActivityBased Costing System | 15 |
| II | Integrated System and Non-Integrated System of Accounts | 15 |
| III | Operating costing | 15 |
| IV | Process Costing- Equivalent Units of Production and Inter-process Profit | 15 |
| Total | | 60 |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|---|
| CO1 | Analyze the benefits of using ABC in improving cost accuracy and decision-making. |
| CO2 | Understand the interconnectivity of various accounting functions within an integrated system and non-integrated systems. |
| CO3 | Understand the technique of determining the price at the time of running the manufacturing process by process costing practically. |
| CO4 | Identify and understand the various components of operating costs in the transport industry, including fuel costs, maintenance, and personnel expenses. |
| CO5 | Understand the concept of revenue centers in hotels and how operating costs are allocated to different departments. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|-----------------|---|---|
| I | Uniform Costing and Inter-Firm Comparison & ActivityBased Costing System | Meaning of and need for Uniform costing Essentials for success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity, Uniform cost manual Pre-requisites of inter-firm comparison; Advantages and limitations Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System. |
| II | Integrated System and Non-Integrated System of Accounts | Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems Non-Integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems |
| III | Operating costing | Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service |

| | | |
|-----------|--|--|
| IV | Process Costing- Equivalent Units of Production and Inter- process Profit | Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)) Inter Process transfer at Profit Practical problems |
|-----------|--|--|

Learning Resources Recommended

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

| Particulars | Marks |
|---|-----------|
| One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes) | 20 |
| Assignment to be asked | 10 |
| Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 10 |
| Total | 40 |

B. Semester End Evaluation – 60 Marks

Question Paper Pattern

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

| Question No | Particulars | Marks |
|-------------|--|-------|
| Q. 1 | Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Short Notes (Any 03 out 05) | 15 |
| Q. 2 | Full Length Practical Question OR | 15 |
| Q. 2 | Full Length Practical Question | |
| Q. 3 | Full Length Practical Question OR | 15 |
| Q. 3 | Full Length Practical Question | |
| Q. 4 | Full Length Practical Question OR | 15 |
| Q. 4 | Full Length Practical Question | |

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester IV

with effect from the Academic Year 2024-2025

Marketing III (Event Marketing)

| | | |
|--|---|--|
| Name of the Course | : | Marketing III (Event Marketing) |
| Course Code | : | UBAF403 |
| Class | : | SYBAF |
| Semester | : | IV |
| No of Credits | : | 04 |
| Nature | : | Theory |
| Type (Applicable to NEP) | : | Minor |
| Employability/ entrepreneurship | : | A career in event marketing can be exciting and dynamic, offering a range of opportunities to professionals who enjoy planning, coordinating, and promoting events. Here are some potential career paths and job roles within the field of event marketing: Event Coordinator, Event Manager, Sponsorship Coordinator/Manager, Trade Show Coordinator/Manager, Conference Planner, Wedding Planner, Event Sales Manager. The employability of individuals knowledgeable about trends and challenges in event marketing is high, as companies recognize the importance of live experiences in building brand awareness, engagement, and loyalty. Keeping abreast of industry trends, embracing digital technologies, and demonstrating the ability to create memorable and effective events contribute to the marketability of professionals in this field. |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|--|-----------------------|
| I | Introduction to Events | 15 |
| II | Segmenting, Targeting and Positioning of Events and Concept of Product in Events | 15 |
| III | Concept of Pricing and Promotion in Events | 15 |
| IV | Trends and Challenges in Event Marketing | 15 |
| | Total | 60 |

Course Outcomes:

| Learners are able to - | |
|------------------------|---|
| CO1 | Develop skills in planning and coordinating events, including logistical considerations, budgeting, and timeline management. |
| CO2 | Explore various promotional strategies to generate awareness and interest in events, including traditional and digital marketing channels. |
| CO3 | Develop methods for measuring the success of events, including key performance indicators (KPIs) and post-event evaluations. |
| CO4 | Acquire skills in budget development and financial management for events, considering costs associated with venue, promotion, catering, and other relevant aspects. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|-----------|---|--|
| I | Introduction to Events | <ul style="list-style-type: none">• Definition and Meaning of Event Marketing; The Evolution of Event Marketing, Advantages of Event Marketing, 5 C's of Events- Conceptualization, costing, canvassing, customization, carrying-out; Event Designing; Reach;• Interaction-Interaction Points, Direct Interaction, Indirect Interaction, Interaction Catalysts or Enablers.• Importance of Events as a Marketing Communication Tool; Events as a Marketing Tool: The Varied Marketing Needs Addressed by Events: Brand Building, Focus on Target Market, Implementation of Marketing Plan, Marketing Research, Relationship Building, Creating opportunities for better deals with different media, Events and their Economic implications.• Concept of Event Creativity, Key Elements of Events: Event Infrastructure; Customer Groups; Clients; Event Organizers; Venue; Media |
| II | Segmenting, Targeting and Positioning of Events and Concept of Product in Events | <ul style="list-style-type: none">• Concept of Market in Events; Segmentation and targeting of the Market for events; Positioning of Events-Event Property.• Concept of Product in Events: Benefit Levels-Core, generic, expected, augmented; Categories of Events: Competitive Events, Artistic Expression, Cultural Celebrations, Exhibition Events, Charitable Events, Special Business Events, Retail Events. |

| | | |
|------------|---|---|
| | | <ul style="list-style-type: none"> ● Event Variations- Time Frame Based, Concept Based, Artist Based, Client Industry Based. |
| III | Concept of Pricing and Promotion in Events | <ul style="list-style-type: none"> ● Risk Rating, Setting Pricing Objectives, Understanding local legislations and tax laws, Feedback about events from the market, skills required for negotiating the best price, validation against pricing objectives, pricing decisions, Event Charges: Percentage of the total Event Cost, Flat Fee, Package Price, Hourly Rate. ● Networking Components: Print Media, Radio, Television, Internet, Outdoor Media, Direct Marketing, Sales Promotion, Public Relations, Merchandising, In-venue Publicity. ● Event Sponsorship: Concept of Sponsorship, Sponsorship in a communication context, Synergy between sponsor and Event, Identifying Potential sponsors, Impact Measurement, Practical Sponsor Incentivization, In-Kind Sponsorship. |
| IV | Trends and Challenges in Event Marketing | <ul style="list-style-type: none"> ● E-event marketing, Virtual Events, Societal Event Marketing, Green Event, Cause-Related Event Marketing, Sports Event Marketing. ● Safety and Security of Event ● Event Crisis Management ● Growth of Event Industry in India ● Career in Event Marketing |

Learning Resources Recommended

- Preston C.A., “Event Marketing: How to successfully promote Events, Festivals, Conventions, and Expositions’, Wiley, Second Edition, 2015
- Gaur Sanjaya Singh and Sanjay V Saggere, “Event Marketing and Management’, Vikas Publishing House Pvt. Ltd. , 2003
- Sharma Diwakar, “Event Planning & Management’, Deep and Deep Publications Pvt. Ltd., 2005
- Hoyle Leonard H., “Event Marketing-How to successfully Promote Events, Festivals, Conventions and Expositions”, Wiley, 2009
- Genadinik Alex, “Event Planning-Management and Marketing for Successful Events’, CreateSpace Independent Publishing Platform, 2015
- Harichandan C.P., “Event Management”, Global Vision Publishing House, 2010
- Goyal K. Swarup, “Event Management”, Adhyayan Publishers, 2013

Evaluation Pattern - 60 : 40**A. Internal Evaluation – 40 Marks**

| Particulars | Marks |
|---|-----------|
| One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes) | 20 |
| Assignment to be asked | 10 |
| Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 10 |

B. Semester End Evaluation – 60 Marks**Question Paper Pattern**

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

| Question No | Particulars | Marks |
|-------------|---|----------------------|
| Q-1 | Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) | 08 Marks 07 Marks |
| Q-1 | OR Write Short Notes. (Any 3 out of 5) | 15 Marks |
| Q-2 | Solve the following Questions (Any Two) D) Full Length Question E) Full Length Question F) Full Length Question | 15 Marks |
| Q-3 | Solve the following Questions (Any Two) D) Full Length Question E) Full Length Question F) Full Length Question | 15 Marks |
| Q-4 | Solve the following Questions (Any Two) D) Full Length Question E) Full Length Question F) Full Length Question | 15 Marks |

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Business Economics - II

| | | |
|--|---|--|
| Name of the Course | : | Business Economics - II |
| Course Code | : | UBAF404 |
| Class | : | SYBAF |
| Semester | : | IV |
| No of Credits | : | 02 |
| Nature | : | Theory |
| Type (Applicable to NEP) | : | Open Elective |
| Employability/ entrepreneurship | : | The learner will be able to understand the causes and consequences of inflation, its impact on consumption, production and distribution. The learner will be able to relate the supply side Economics along with the policy measures adopted by the government to control inflation. |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|--|-----------------------|
| I | Introduction to Macroeconomic | 10 |
| II | Money and Inflation | 10 |
| III | Post Keynesian Developments in Macro Economics | 10 |
| | Total | Total |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|--|
| CO1 | Explain the key concepts and significance of Macroeconomics, phases of trade cycles, Effective demand |
| CO2 | Apply macroeconomic principles to real-world economic scenarios. |
| CO3 | Analyze scenarios of multiplier effect, components and determinants of the consumption and investment functions. |
| CO4 | Design a fiscal policy plan using economic variables to achieve specific economic goals. |
| CO5 | Evaluate policy measures to curb inflation and effectiveness of monetary policy in achieving economic stability. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|-----------------|---|---|
| I | Introduction to Macroeconomic | <ul style="list-style-type: none"> • Macroeconomics: Meaning, Scope and Importance. • Circular flow of aggregate income and expenditure: closed and open economy models. • Short run economic fluctuations : Features and Phases of Trade Cycles • The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply |
| II | Money and Inflation | <ul style="list-style-type: none"> • Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money • Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest • Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- |
| III | Post Keynesian Developments in Macro Economics | <ul style="list-style-type: none"> • The IS -LM model of integration of commodity and money markets • Inflation and unemployment : Philips curve • Stagflation : meaning, causes, and consequences |

Learning Resources Recommended

1. Ahuja H.L.: Modern Economics, 19th edition, 2015, S.Chand &co Pvt Ltd, New Delhi
Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.
2. David N. Hyman: Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi
3. Hoiughton E.W. (1998): Public Finance, Penguin, Baltimore
4. Hajela T.N: Publishes Finance Ane Books Pvt.Ltd
5. Jha, R (1998): Modern Public Economics, Route Ledge, London
6. Musgrave, R.A and P.B. Musgrave (1976): Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
7. Mithani, D.M (1998): Modern Public Finance, Himalaya Publishing House, Mumbai
8. Singh.S.K. (2014): Public finance in Theory and Practice, S.Chand &co Pvt Ltd, New Delhi.

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

| Sr.No. | Particulars | Marks |
|--------|---|-----------|
| 01 | One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes] | 10 |
| 02 | One Assignment to be conducted in the given semester | 5 |
| 03 | Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 5 |
| | Total | 20 |

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

| Question No | Particulars | Marks |
|-------------|--|----------------------|
| Q-1 | Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks) | 05 Marks 05 Marks |
| Q-1 | OR Write Short Notes. (Any 2 out of 3) | 10 Marks |
| Q-2 | Solve the following Questions (Any Two) A. Full Length Question B. Full Length Question C. Full Length Question | 20 Marks |

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

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Ability Enhancement Course

| | | |
|--|---|--|
| Name of the Course | : | Marathi: Communication Skill-II (मराठी : संवाद कौशल्ये -II) |
| Course Code | : | UAAECMAR401 |
| Class | : | S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin. |
| Semester | : | IV |
| No of Credits | : | 02 |
| Nature | : | Theory |
| Type (Applicable to NEP) | : | Ability Enhancement Course (AEC) |
| Employability/ entrepreneurship | : | मुलाखतकार म्हणून स्थानिक स्तरावर कार्य करू शकतील. पारिभाषिक संज्ञा परिचय होईल, मराठी अनुवादाचे जुजबी काम करू शकतील. लेखन कौशल्य ही संकल्पना समजून आल्याने सहकारमध्येतरी थोडेबहुत लेखन करू लागतील. |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|------------------------------|-----------------------|
| I | मुलाखत कौशल्य आणि शब्दसंग्रह | 15 |
| II | सृजनशील लेखन कौशल्य | 15 |
| Total | | 30 |

Course Outcomes:

| Learners will be able to - | |
|----------------------------|--|
| CO1 | मुलाखत कौशल्य आत्मसात होईल. |
| CO2 | पारिभाषिक संज्ञा म्हणजे काय हे समजून घेणे. मराठी-इंग्रजी परिभाषक संज्ञाचा परिचय करून घेणे. |
| CO3 | लेखन कौशल्य ही संकल्पना समजून येईल व थोडेबहुत लेखन करू लागतील. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|----------|------------------------------|--|
| I | मुलाखत कौशल्य आणि शब्दसंग्रह | <ul style="list-style-type: none">● मुलाखत म्हणजे काय● मुलाखतीचे प्रकार आणि प्रात्यक्षिक● मुलाखत तंत्र आणि मंत्र● मराठीतील विविध शब्दसंग्रह व त्याचे अर्थ |
| II | सृजनशील लेखन कौशल्य | <ul style="list-style-type: none">● पत्र● आठवण● अनुभव, छोटी कथा लालित्य पूर्ण रीतीने लिहून काढणे |

Learning Resources Recommended

संदर्भ पुस्तके

१. मराठी व्याकरण आणि लेखन- डॉ. विनायक गंधे, मीरा जोशी, निराली प्रकाशन, पुणे
२. व्यावहारिक मराठी, संपादक: कल्याण काळे, द. दि. पुंढे, निराली प्रकाशन पुणे
३. व्यावहारिक मराठी, (य. प्र. कुलकर्णी गौरवग्रंथ) संपादक : स्नेहल तावरे, स्नेहवर्धन प्रकाशन, पुणे
४. संज्ञा – संकल्पना कोश – प्रभा गणोरकर, वसंत आबाजी डहाके
५. वाङ्मयीन संज्ञा –संकल्पना कोश – विजया राजाध्यक्ष, महाराष्ट्र राज्य साहित्य आणि संस्कृती मंडळ , मुंबई

Evaluation Pattern - 60 : 40**A. Internal Evaluation – 40 % of 50 (20 Marks)**

| Particulars | Marks |
|---|-------|
| एक वर्गचाचणी / ऑनलाईन परीक्षा दिलेल्या सत्रात होईल. (वेळ – २० मिनिटे) | 10 |
| गृहपाठ | 05 |
| वर्गातर्गत उपक्रमात सहभाग, एकूण प्रतिसाद, शिष्टाचार आणि नेतृत्वगुण | 05 |
| एकूण | 20 |

B. Semester End Examination: 60% of 50 (30 Marks)**प्रश्नपत्रिकेचे स्वरूप**

एकूण गुण : – ३०

एकूण प्रश्न – ०२

कालावधी – एक तास

| Question No | Particulars | Marks |
|-------------|--|--------------------|
| Q. 1 | वस्तुनिष्ठ प्रश्न A) उपप्रश्न 05 (05 Marks) B) उपप्रश्न 05 (05 Marks) (बहुपर्यायी /चूक-बरोबर/जोड्या लावा/गाळांतरे) किंवा टीपा लिहा (तीनपैकी दोन) | 05 05 10 |
| Q. 2 | खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन) अ. दीर्घोत्तरी प्रश्न ब. दीर्घोत्तरी प्रश्न क. दीर्घोत्तरी प्रश्न | 20 |

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Ability Enhancement Course

| | | |
|---------------------------------|---|---|
| Name of the Course | : | हिंदी : संभाषण कौशल्ये - II (Hindi Communication Skills – II) |
| Course Code | : | UAAECHIN402 |
| Class | : | S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin. |
| Semester | : | IV |
| No of Credits | : | 02 |
| Nature | : | Theory |
| Type (Applicable to NEP) | : | Ability Enhancement Course (AEC) |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|---------------------------------|-----------------------|
| I | व्यावसायिक हिंदी और संभाषण कौशल | 15 |
| II | कार्यालयीन हिंदी और संभाषण कौशल | 15 |
| Total | | 30 |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|--|
| CO1 | विद्यार्थी को संभाषण कला के मूलभूत सिद्धांतों व भाषायी तकनीक का ज्ञान प्राप्त होगा जिससे वह निःसंकोच अपने विचारों को प्रभावी ढंग से प्रकट कर सकेगा । |
| CO2 | विद्यार्थी संभाषण-कला के विभिन्न रूपों से परिचित होगा जिससे वह एंकरिंग, कमेंट्री, अनाउन्समेंट आदि किसी भी विभा के कार्य में रोजगार प्राप्त कर सकेगा । |
| CO3 | विद्यार्थी संभाषण कला में निष्णात होकर रेडियो, एफ्. एम्. रेडियो, दूरदर्शन, टी. वी. चैनलों आदि जनसंचार के विभिन्न उपक्रमों में रोजगार पा सकेगा । |
| CO4 | राष्ट्रीय एवं अंतर्राष्ट्रीय स्तर पर समूह-संवाद, वाद-विवाद एवं संभाषण में हिंदी भाषा की प्रभावी उपस्थिति दर्ज होगी ताकि विश्व में अग्रगण्य भाषा के रूप में हिंदी की स्थापना हो सके । |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|-----------------|--|---|
| I | व्यावसायिक हिंदी और संभाषण कौशल | <ul style="list-style-type: none">● उद्घोषणा (अनाउन्समेंट)● आंखों देखा हाल (कमेन्ट्री)● संचालन (एंकरिंग)● समाचार वाचन● मंचीय वाचन (कविता, कहानी, व्यंग्य आदि) |
| II | कार्यालयीन हिंदी और संभाषण कौशल | <ul style="list-style-type: none">● कार्यालयीन हिंदी का सामान्य परिचय● लोकप्रशासन में संभाषण कौशल● जनसंबोधन में संभाषण कौशल● सोशल मिडीया में संभाषण कौशल |

Learning Resources Recommended

१. जनसंचार माध्यम - गौरीशंकर रैना
२. मीडिया लेखन - सुमित मोहन
३. नये जनसंचार माध्यम और हिन्दी - सुधीर पचौरी, अंचला नागर
४. मीडिया और जनसंवाद - वर्तिका नंदा
५. जनसंचार सिद्धांत और अनुप्रयोग - विष्णु राजगडियाँ
६. टेलीविजन की कहानी - डॉ. शमाम कश्यप
७. मीडिया लेखन - संपा. रामशरण जोशी
८. मीडिया लेखन- सुमित मोहन
९. भारत में जनसंचार और प्रसारण - मीडिया मधुकर लेले
१०. जनसंचार और मीडिया लेखन- डॉ. दत्तात्रय मुरमकर
११. वैश्विक परिदृश्य में साहित्य, मीडिया और समाज- सं. उमापति दीक्षित, डॉ. अनिल सिंह
१२. प्रिंट मीडिया लेखन - डॉ. हरीश अरोडा

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 % of 50 (20 Marks)

| Particulars | Marks |
|-------------------------------|-------|
| Online / Offline Class Test | 10 |
| प्रस्तुतीकरण / कक्षा प्रदर्शन | 10 |

B. Semester End Examination: Maximum Marks : 60 % of 50 (30 Marks)

Question Paper Pattern

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hours

| Question No. and Sub questions (if any) (E.g. Q. 1 a)... | Unit and sub unit (with number and title) | Type of question (Essay / short note / Objective / Diagram, etc) | Marks |
|--|---|--|-------|
| प्रश्न - १ दीर्घोत्तरी प्रश्न (विकल्प सहित) | 1-2 | Essay | 10 |
| प्रश्न - २ दीर्घोत्तरी प्रश्न (विकल्प सहित) | 1-2 | Essay | 10 |
| प्रश्न - ३ टिप्पणियाँ (४ में से २) | 1-2 | Essay | 10 |

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Ability Enhancement Course

| | | |
|---------------------------------|---|--|
| Name of the Course | : | Sanskrit : Communication Skill-II |
| Course Code | : | UAAECSAN403 |
| Class | : | S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin. |
| Semester | : | IV |
| No of Credits | : | 02 |
| Nature | : | Theory |
| Type (Applicable to NEP) | : | Ability Enhancement Course (AEC) |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|--|-----------------------|
| I | Spoken Sanskrit | 15 |
| II | Introduction to literature related to commerce / science | 15 |
| Total | | 30 |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|---|
| CO1 | To develop an ability to converse in Sanskrit. |
| CO2 | To introduce the basic idea of the sentence-structure of the Sanskrit language. |
| CO3 | To develop Vocabulary of Sanskrit. |
| CO4 | To introduce the Sanskrit literature related to commerce branch. |
| CO5 | To introduce the Sanskrit literature related to science. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|----------|--|---|
| I | Spoken Sanskrit | For Commerce and Science students 1.1 Daily routine 1.2 Dialogues related to Marketplaces 1.3 Dialogues related to workplaces 1.4 Dialogues related to cultural activities |
| II | Introduction to literature related to commerce / science | For Science students 2.1 Literature related to Ancient Indian Mathematics 2.2 Literature related to Ancient Indian Physics / Astronomy 2.3 Literature related to Ancient Indian Chemistry 2.4 Literature related to Ancient Indian Botany / Zoology |

Learning Resources Recommended

1. वेम्पटि कुटुम्बशास्त्री, राष्ट्रिय संस्कृत संस्थान, प्रथमादीक्षा ५ पुस्तके सेट, नवी दिल्ली २००२
2. सोनी सुरेश, भारताची उज्वल विज्ञान-परम्परा, भारतीय विचार साधना, पुणे, २०११
3. टिळक महाराष्ट्र विद्यापीठ, प्राचीन भारतीय ज्ञान-विज्ञान, पुणे, १९७४
4. वेलणकर श्री. भि., प्राचीन भारतीय भौतिक विज्ञान, मुंबई, १९८५
5. Char D. Prahlada , SamskritaVijnanaVaibhavam , Tirupati, 2004
6. Kangle R.P., KautiliyaArthashastra (Marathi Translation),Reprint, Mumbai, 1982
7. Kangle R.P., KautiliyaArthashastra (English Translation), Vol. I-III, 2nd edition, Bombay, 1969
8. Hivargaonkar B.R., KautiliyaArthasashrta ,3rd Reprint, Pune, 1993.
9. Tipnis G.G., KautiliyaArthashastra Pradeep, VaradaPrakashan, Pune,1990
10. MangalaMirasdar, KautiliyaArthashastra- EkAdhyayan, SuparnaPrakashan, Pune, 2011
11. KautiliyaArthashastra, T.GanapatiShastri, GovtPress,Trivandrum, 1924

Evaluation Pattern - 60 : 40

A. Continuous Internal Evaluation – 40 % of 50 (20 Marks)

| Particulars | Marks |
|---|-----------|
| One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes) | 10 |
| Assignment to be asked | 05 |
| Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 |
| Total | 20 |

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hours

| Question No | Unit and sub unit | Particulars | Marks |
|-------------|---|--|----------------|
| Q. 1 | Introduction to Sanskrit Language | Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Write Short Notes. (Any 2 out of 3) | 05 05 10 |
| Q. 2 | Significant Literature in Sanskrit Language | Solve the following Questions (Any Two) A. Full Length Question B. Full Length Question C. Full Length Question | 20 |

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Ability Enhancement Course

| | | |
|---------------------------------|---|---|
| Name of the Course | : | شعبہ اردو Urdu : Communication Skill-II |
| Course Code | : | UAAECURD404 |
| Class | : | S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin. |
| Semester | : | IV |
| No of Credits | : | 02 |
| Nature | : | Theory |
| Type (Applicable to NEP) | : | Ability Enhancement Course (AEC) |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|--|-----------------------|
| I | Khud ko Mutaarif Karana and Project Presentation | 10 |
| II | Qawaid Shanasi | 10 |
| III | Letters Writing, Essay Writing, Translation and Journalism | 10 |
| Total | | 30 |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|--|
| CO1 | To enable the learners to know the linguistics background of the language and dialect of Urdu. |
| CO2 | To develop the report writing, essay writing skills of the students. |
| CO3 | To develop the sense of meaningful translation |
| CO4 | This course will also help the learners to know the important features and differences between literary, nonliterary and in dally usage. |
| CO5 | To develop basic knowledge of Urdu Grammar among new learners. |
| CO6 | To understand and enjoy the epigrammatic nature of Urdu Poetry. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|-----------------|--|--|
| I | Khud ko Mutaarif Karana and Project Presentation | Introducing Yourself |
| II | Qawaid Shanasi | Singular Plural, Noun, Verb, Adjective, Idioms etc |
| III | Letters Writing, Essay Writing, Translation and Journalism | Basic things of Translation and Journalism |

Prescribed Text/s (If any) : NIL

| Learning Resources Recommended |
|---|
| 1. Urdu Qawid by Abdul Haque 2. Urdu Grammar Aur Composition 3. Mazmoon Nawesi by Akhlaque Dehlvi |

Evaluation Pattern - 60 : 40**A. Continuous Internal Evaluation : Maximum Marks : 20 Marks**

| Particulars | Marks |
|---|-----------|
| One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes) | 10 |
| Assignment to be asked | 05 |
| Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 |
| Total | 20 |

B. Semester End Examination: Maximum Marks : 30 Marks**Question Paper Pattern**

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hours

| Question No. and Sub questions (if any) (E.g. Q. 1 a)... | Unit and sub unit (with number and title) | Type of question (Essay / short note / Objective / Diagram, etc) | Marks |
|--|--|--|-----------|
| 1 (in two part) | Khud ko Mutaarif Karana and Project Presentation | Short note A – 05 Marks B – 05 Marks | 10 |
| 2 (in two part) | Qawaid Shanasi | Short note A – 05 Marks B – 05 Marks | 10 |
| 3 (in two part) | Letters Writing, Essay Writing, Translation and Journalism | Short note A – 05 Marks B – 05 Marks | 10 |
| Total Marks | | | 30 |

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester IV

with effect from the Academic Year 2024-2025

Management Accounting I

| | | |
|--|---|---|
| Name of the Course | : | Management Accounting I (Introduction to Management Accounting) |
| Course Code | : | UBAF407 |
| Class | : | SYBAF |
| Semester | : | IV |
| No of Credits | : | 02 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Skill Enhancement Course |
| Employability/ entrepreneurship | : | Management accounting skills contribute significantly to employability by enabling professionals to play a vital role in organizational decision-making, financial management, and strategic planning. Management accounting techniques such as Vertical Balance Sheet, Income Statement, Comparative Analysis, Common Size Analysis, Trend Analysis, and Ratio Analysis can be used professionally by learner. Management accounting plays a crucial role in enhancing employability in various industries. Management accountants provide critical financial information and analysis to support decision-making within organizations. This skill is highly valued across industries. A important skill in management accounting is the capacity to make managerial decisions based on financial reports and analysis. Performance measurement is valuable for organizations looking to assess their progress and make informed adjustments to achieve their goals. |

| Module No. | Modules at Glance | No of Lectures |
|-------------------|---|-----------------------|
| I | Introduction to Management Accounting and Preparation of Financial Statements | 15 |
| III | Ratio Analysis and Interpretation | 15 |
| Total | | 30 |

Course Outcomes:

| Learners will be able to - | |
|----------------------------|--|
| CO1 | Prepare financial reports, including income statements, balance sheets. These reports provide insights into the financial health of the organization and help in monitoring performance. |
| CO2 | Understand the concept of Management Accounting and develop the ability to collect, analyze and communicate qualitative and quantitative information to assist management in effective decision making, planning and controlling. |
| CO3 | Provide relevant and timely information to support decision-making, monitor internal controls to ensure the accuracy and reliability of financial information. This is crucial for preventing fraud, errors, and ensuring compliance with regulations. |
| CO4 | Establish and monitor internal controls to ensure the accuracy and reliability of financial information. This is crucial for preventing fraud, errors, and ensuring compliance with regulations. |
| CO5 | Enhance the interpretability and comparability of financial statements, making them valuable tools for financial analysis, decision-making, and communication with stakeholders. |
| CO6 | Analysed over multiple periods to identify trends and patterns. |
| CO7 | Contribute to the forecasting and planning process, allowing management to project future financial performance. |
| CO8 | Provide insights into different aspects of a company's performance, financial health, and efficiency through Ratio Analysis. |

Curriculum:

| Unit No. | Unit Title | Subtitle / Learning points |
|----------|---|--|
| I | Introduction to Management Accounting and Preparation of Financial Statement | Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting Analysis and Interpretation of Accounts a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. Note: Practical Problems based on the above (a) to (d) |

| | | |
|------------------|---|---|
| <p>II</p> | <p>Ratio Analysis and Interpretation</p> | <p>Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.</p> <p>Balance Sheet Ratios:</p> <p>i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio</p> <p>Revenue Statement Ratios:</p> <p>i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio</p> <p>Combined Ratio :</p> <p>i) Return on Capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover</p> |
|------------------|---|---|

Learning Resources Recommended

- Cost Management by Saxena & Vashist
- Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth
- Essential of Management Accounting by P.N.Reddy,Himalaye
- Advanced Management Accounting by Robert S Kailar,Holl
- Financial Of Management Accounting by S.R.Varshney,Wisdom
- Introduction Of Management Accounting by Charbs T Horngram, PHI Learnng
- Management Accounting by I.m.Pandey, Vikas
- Cost & Management Accounting by D.K.Mattal,Galgotia
- Management Accounting by Khan & Jain,Tata Megaw
- Management Accounting by R.P.Resstogi

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

| Sr.No. | Particulars | Marks |
|--------|---|-----------|
| 01 | One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes] | 10 |
| 02 | One Assignment to be conducted in the given semester | 5 |
| 03 | Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 5 |
| | Total | 20 |

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

| Question No | Particulars | Marks |
|-------------|--|----------------------|
| Q-1 | Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks) | 05 Marks 05 Marks |
| Q-1 | OR Write Short Notes. (Any 3 out of 5) | 10 Marks |
| Q-2 | Solve the following Questions (Any Two) A. Full Length Practical Question B. Full Length Practical Question C. Full Length Practical Question | 20 Marks |

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester IV

with effect from the Academic Year 2024-2025

Community Engagement Project (CEP)

| | | |
|--|---|---|
| Name of the Course | : | Community Engagement Project (CEP) |
| Course Code | : | UGJCCEP401 |
| Class | : | SYBAF |
| Semester | : | IV |
| No of Credits | : | 02 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Community Engagement Project (CEP) |
| Employability/ entrepreneurship | : | These are the courses requiring learners to participate in field-based learning/projects generally under the supervision of faculty of the external entity. The curricular component of 'community engagement and service' will involve activities that would expose learners to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems. Thus, the total learner engaged time would be 60 hours for a 2- credit course |

Guidelines Community Engagement Project (CEP)

This course requiring learners to participate in Community Engagement Project learning/projects generally under the supervision of faculty. Learners have to work 60 hours in a semester for Community Engagement Project.

30 hours for classroom activities

- In a semester, Programme planning, preparation for community engagement and service, Data Analysis and Preparation of report etc. 30 hours for out-of-class activities
 - Implement the planned community engagement activities according to the programme schedule.
 - Engage with community members through events, workshops, meetings, or door-to-door outreach.
 - Collect feedback, suggestions, and concerns from community members.
- Learners can participate in activities related to National Service Scheme (NSS), National Cadet Corps (NCC), adult education / literacy initiatives and mentoring school learners.

A minimum of 4-6 weeks of summer work, either on college campus in activities related to preservation of environment / biodiversity or community based work in the neighboring community (through NSS unit) or field level work with a recognized NGO or regional case studies programme at Villages may be undertaken as a part of Field projects.

As per UGC guidelines, Regional case study course or Social Entrepreneurship Course, with 2 credits, can be floated an optional mode or as add-on-credit with total duration of 30 hours. At least 50% of the course is to be done compulsorily in the field for all learners.

Course Outcomes Community Engagement Project (CEP):

The Community engagement project learning/ project should attempt to provide opportunities for learners to

1. Expose learners to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems.

Evaluation Pattern 30:20

A. Internal Assessment: 40 % of 50 (20 Marks)

| Sr.No. | Community Engagement Project | Distribution of Marks |
|--------|---|-----------------------|
| 1. | Learners should perform activities from the list given below CEP for 60 hours | 30 |
| 2. | Internal Evaluation | |
| | Viva-Voce Examination | 20 |

- Learners can participate in any one activity from the list given below.
- Learners should engage 60 Hours of work for CEP

| Sr. No. | Activities for Field Project and Community Engagement Project |
|---------|--|
| 1 | Aids Awareness campaign in an urban/ rural area |
| 2 | Anty Drug Awareness campaign in an urban/ rural area |
| 3 | Organisation of Blood Donation camp |
| 4 | Save Girl Child Awareness program in an urban/ rural area |
| 5 | Human Trafficking Awareness program |
| 6 | Collaborate with Police department as Special Police force / Police Mitra |
| 7 | Collaborate with Sarpa Mitra for safety awareness |
| 8 | Legal awareness for women |
| 9 | Implement a community-based savings and credit scheme to promote Self Help group |
| 10 | Cleanliness drive college campus and community |
| 11 | Cyber security Awareness program in an urban/ rural area |
| 12 | Organisation of Self Defense program in a school |
| 13 | Water Conservation Awareness program in an urban/ rural area |
| 14 | Health / Fitness Awareness program in an urban/ rural area |
| 15 | Organization of Readers Club |
| 16 | Establish a community-based Sustainability of Local (Kokan) culture |

| | |
|----|--|
| 17 | Establish a community-based tourism initiative to promote local attractions. |
| 18 | Establish a community market space for local vendors in urban areas. |
| 19 | Organize a health and hygiene awareness campaign in an urban slum area. |
| 20 | Collaborate with local areas to implement adult literacy program in a rural village. |
| 21 | Design and execute a waste management initiative in an urban neighbourhood. |
| 22 | Design and execute workshops on sustainable agriculture practices in rural farming communities. |
| 23 | Conduct surveys on access to clean water and sanitation facilities in both rural and urban settings. |
| 24 | Create educational materials on environmental conservation and distribute them in schools and communities. |
| 25 | Partner with local NGOs to support women's empowerment initiatives in rural and urban areas. |
| 26 | Organize sports tournaments to promote community cohesion and healthy lifestyles. |
| 27 | Conduct workshops on financial literacy and entrepreneurship in rural villages. |
| 28 | Collaborate with healthcare professionals to provide management services for free medical camps in underserved areas. |
| 29 | Organize street plays, cultural exchange events between rural and urban communities to foster understanding and unity. |
| 30 | Create awareness campaigns on gender equality and women's rights in both settings. |
| 31 | Establish community libraries or resource centres in underserved areas. |
| 32 | Survey of rural areas skills and how you will incorporate it in your college. |
| 33 | Conduct workshops on mental health awareness in schools and communities. |
| 34 | Implement initiatives to promote sustainable energy practices in rural environment. |
| 35 | Collaborate with local artists to beautify public spaces in urban areas through murals and street art. |
| 36 | Conduct research projects on urbanization trends and their impact on rural communities. |
| 37 | Establish community-driven initiatives for disaster preparedness and response. |
| 38 | Facilitate dialogues between community members and local government officials to address pressing issues. |
| 39 | Implement initiatives to promote inclusive education for children with disabilities. |

| | |
|----|---|
| 40 | Organize community clean-up drives in both rural and urban areas. |
| 41 | Conduct workshops on conflict resolution and peacebuilding in diverse communities. |
| 42 | Establish support groups for vulnerable populations internally displaced persons. |
| 43 | Collaborate with local businesses to provide vocational training and job opportunities. |
| 44 | Organize intergenerational activities to bridge the gap between youth and elders in communities. |
| 45 | Implement initiatives to promote inclusive urban planning and accessibility for persons with disabilities. |
| 46 | Conduct surveys on access to healthcare services and health outcomes in underserved communities. |
| 47 | Establish community-based savings and loan programs to promote Self Help Groups. |
| 48 | Organize cultural festivals celebrating the diversity of rural and urban communities. |
| 49 | Conduct workshops on digital literacy and technology skills for community members. |
| 50 | Establish community-led initiatives for environmental conservation and biodiversity preservation. |
| 51 | Organize campaigns to promote responsible consumption and waste reduction. |
| 52 | Implement initiatives to address food insecurity and malnutrition in both settings. |
| 53 | Conduct awareness campaigns on human rights and social justice issues. |
| 54 | Establish community-based childcare centres to support working parents. |
| 55 | Organize job fairs and career counselling sessions in rural areas. |
| 56 | Implement initiatives to promote sustainable transportation options in rural areas. |
| 57 | Conduct research projects on the impact of globalization on rural livelihoods. |
| 58 | Organize workshops on parenting skills and early childhood development. |
| 59 | Conduct surveys on housing conditions and access to affordable housing in both settings. |
| 60 | Establish community-led initiatives for inclusive recreation and leisure activities for senior citizen like laughter club, experiences sharing. |
| 61 | Establish community-based initiatives for urban agriculture projects. |
| 62 | Organize capacity-building workshops for community-based environmental organizations. |

| | |
|----|--|
| 63 | Organize workshops on sustainable business practices for small and medium-sized enterprises. |
| 64 | Establish community-led initiatives for waste reduction and recycling. |
| 65 | Conduct research on the impact of foreign direct investment on local economies. |
| 66 | Implement initiatives to promote access to affordable education for children from low-income families. |
| 67 | Conduct surveys on access to social assistance programs for elderly persons. |
| 68 | Organize workshops on entrepreneurship skills for youth in rural communities |
| 69 | Establish community-led initiatives for soil conservation and land rehabilitation. |
| 70 | Conduct research on the impact of informal lending practices on rural development. |
| 71 | Implement initiatives to promote access to affordable healthcare for vulnerable populations. |
| 72 | Conduct surveys on access to social services for persons with disabilities. |
| 73 | Establish community-based initiatives for disaster risk reduction. |
| 74 | Establish community-led initiatives for soil conservation and land rehabilitation. |
| 75 | Conduct surveys on access to social services for persons with disabilities. |
| 76 | Conduct surveys on access to banking services and financial inclusion in rural communities. |
| 77 | Implement initiatives to promote responsible consumption and sustainable living practices. |
| 78 | Conduct market research for the development of eco-friendly products in rural communities. |
| 79 | Conduct a needs assessment in a rural community to identify priority areas for social development. |
| 80 | Organize workshops on agribusiness management for smallholder farmers. |
| 81 | Organize workshops on financial planning for retirement and long-term savings. |
| 82 | Conduct a feasibility study for the establishment of small-scale industries in rural communities. |
| 83 | Conduct surveys on Price for Consumer Price Index (CPI) |
| 84 | Any other subjects of your choice and get it approved by the field project or CEP guide |

Report Structure:

The students will be required to submit a comprehensive report at the end of the Community Engagement Programme. A group of 4-5 learners should select any one CEP Activity and Make a project report has to be brief in content and must include the following aspects:

1. Title Page:

Mentioning the title of the CEP Activity, name of the student, program, institution, and the period of project.

2. Certificate of Completion:

A certificate issued by the organization or supervisor confirming the successful completion of the CEP Activity.

3. Acknowledgments:

Recognizing individuals or organizations that provided support, guidance, or resources during the CEP Activity.

4. Declaration:

A statement by the student declaring that the report is their original work and acknowledging any assistance or references used.

5. Introduction:

Background information about the CEP Activity and its significance. Objectives and scope of the project.

6. Community Engagement and Observations:

Detailed accounts of the Community Engagement, including locations, dates, and work done during the visits. Photographs or visual aids to support the observations.

7. Execution of CEP for Socio-Economic Problems:

Detailed description of the complex socio-economic problems observed in the field project executive of work for the community.

8. Innovative Solutions:

Presentation of innovative practices proposed to address the identified problems.

Description of the action plans to implement these solutions

Set up a standard of work for Socio Economic Problem

9. Conclusion & Recommendations:

Summary of the key findings and outcomes of the CEP Activity. Reflections on the overall experience and learning during the project. Specific recommendations for policymakers, organizations, or stakeholders to address the identified issues.

10. References & Appendices:

List of all sources include Photographs, CEP Activity report. Additional supporting materials, such as interview transcripts, survey questionnaires, or CEP Activity notes can be attached as appendices.

The bounded project report based on ‘Community Engagement Programme’ shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-1

Format

1st Page main page

Title of the problem of the Community Engagement Programme Project
A Project Submitted
to

**R. P. Gogate college of Arts & Science and
R.V. Jogalekar College of Commerce (Autonomous), Ratnagiri**

Under

University of Mumbai

For partial completion of the degree
of
SYBAF
Under the faculty of Commerce
by

Name of the Learner (1) SYBAF DIVISION ()

Name of the Learner (2) SYBAF DIVISION ()

Name of the Learner (3) SYBAF DIVISION ()

Name of the Learner (4) SYBAF DIVISION ()

Name of the Learner (5) SYBAF DIVISION ()

Under the Guidance of
Name of the Guiding Teacher

**R. P. Gogate college of Arts & Science and
R.V. Jogalekar College of Commerce (Autonomous), Ratnagiri
N.V. Joshi Road Near District Court Ratnagiri**

Month and Year

On separate page

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On Separate page

Declaration by learner

We undersigned hereby, declare that work embodied in this CPE project work titled _____ forms our own Experience of Community Engagement Programme carried out under the guidance of [Name of the guiding teacher] We, hereby further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Name and Signature of the learners

Certified by

Name and signature of the Guiding Teacher

On separate page

Acknowledgment

(Model structure of the acknowledgement)

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I thank the **R. P. Gogate college of Arts & Science and R.V. Jogalekar College of Commerce, Ratnagiri (Autonomous) & University of Mumbai** for giving me opportunity to do this project.

I would like to thank my **Principal, Prof. Dr M. R. Sakhalakar Sir**, for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our Coordinator _____, for his moral support and guidance. I would also like to express my sincere gratitude towards my project guide _____ whose guidance and care made the project successful.

I would like to thank my College Library, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially my Parents and Peers who supported me throughout my project.

Name and Signature of the learners _____

Co-Curricular Courses (CC)

1. National Social Service

| | | |
|--|---|--|
| Name of the Course | : | National Social Service (NSS) |
| Course Code | : | GJCC301, GJCC401 |
| Class | : | First & Second year of all undergraduate programme |
| Semester | : | III & IV |
| No of Credits | : | 02 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Co-curricular Course (CC) |
| Employability/ entrepreneurship / skill development | : | <p>NSS provides vocational training to its members without charging any fees. NSS also helps the volunteers to develop personal and social skills, such as leadership, teamwork, communication, problem-solving, self-confidence, and civic responsibility. These skills are essential for any kind of employment and can make the volunteers more attractive to potential employers.</p> <p>NSS also exposes the volunteers to various social issues and challenges, such as poverty, illiteracy, health, environment, etc. This can help the volunteers to gain awareness and empathy for different communities and causes, and also inspire them to pursue careers that are aligned with their values and interests.</p> <p>NSS also provides opportunities for the volunteers to network with other students, teachers, professionals, and organisations that are involved in community service. This can help the volunteers to build their contacts and references, which can be useful for finding jobs or further education. These skills can help the volunteers to find jobs in various sectors or start their own businesses.</p> |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|--|
| CO1 | Develops the personality and character of the student youth through voluntary community service |
| CO2 | Fosters a sense of social responsibility, civic awareness, national integration and secularism among the student. |
| CO3 | Enhances the skills and knowledge of the student youth in various fields such as health, education, environment, disaster management, rural development, etc |
| CO4 | Creates a pool of trained and motivated youth who can contribute to the nation building and social welfare |
| CO5 | Promotes the spirit of volunteerism and service among the student youth and the society at large. |

| Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified | Credit | Hours |
|---|---------------|--------------|
| College Level Activities (Street Play, Cleanliness, Tree Plantation, Health Camp, Blood Donation, Organ Donation, Awareness Programme, Rally, Demo of Disaster Management, Yuva Spathaha etc. Special Day Celebration) | | |
| Community Level activity (Bandhara, Soak Pits, Village Adoption, Digital Literacy, NGO Collaboration Activity, Awareness Programme, Waste Collection Management at Ganapati Vacation, Swachha Bharat Mission, Beti Bachao Beti Padhao Abhiyan, Pulse Polio, Voter Awareness, Crop Insurance etc.) | 02 | 60 |
| Total | 02 | 60 |

Co-Curricular Courses (CC)

2. National Cadet Corps

| | | |
|--|---|---|
| Name of the Course | : | National Cadet Corps (NCC) |
| Course Code | : | GJCC302, GJCC402 |
| Class | : | First & Second year of all undergraduate programme |
| Semester | : | III & IV |
| No of Credits | : | 02 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Co-curricular Course (CC) |
| Employability/ entrepreneurship / skill development | : | The National Cadet Corps (NCC) is the youth wing of the Indian Armed Forces with its headquarter in New Delhi, India. It is open to school and collegestudents on voluntary basis as a Tri-Color Services Organisation, comprising the Army, the Navy and the Air Force, engaged in developing the youth of the country into disciplined and patriotic citizens. They can work as officers in defense services, ANO at Schools and colleges; They can start their own business with skill of ship modelling, scuba diving and swimming. They can join in Police force, Security services. They can work in disaster Management. |

Course Outcomes:

| Learners will be able to - | |
|----------------------------|---|
| CO1 | It aims to develop character, leadership, comradeship, secular outlook, adventurous spirit and selfless service among the youth. |
| CO2 | It provides basic military training in small arms and drill to the cadets and exposes them to camp life, weapons training, war crafts, map reading, physical training and other skills. |
| CO3 | It nurtures the youth towards leading and serving the nation throughout their life, regardless of their career. |
| CO4 | It participates in various social service activities such as blood donation, tree plantation, disaster relief, traffic control, awareness campaigns and so on. |
| CO5 | It offers opportunities for cadets to attend national and international camps, competitions, youth exchange programs, adventure activities and scholarships. |

| Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified | Credit | Hours |
|--|-----------|-----------|
| <p>College Level Activities (Debate Competition on environmental issues, Street Play, Cleanliness, Tree Plantation, Health Camp, Blood Donation, Awareness Programme (Anti-drugs, Save Girl Child), Poster Making, Rally, Organisation of guest lectures for cyber security, Training of Disaster Management, Ship Modelling Training, Special Day Celebration etc.)</p> <p>Community Level activity (Guest lectures for Road Safety Awareness Programme, Traffic Controlling Management, Organisation of Ekata Run, Digital Literacy, NGO Collaboration Activity, Work as Police Mitra, Awareness Programme, Waste Collection Management at Ganapati Vacation, Punit Sagar Abhiyan, Plastic free Ossian, Swachha Bharat Mission, Save Girl Child, Pulse Polio, Voter Awareness, Participation in Various camps at National and International Levels etc.)</p> | 02 | 60 |
| Total | 02 | 60 |

Co-Curricular Courses (CC)

3. Sports & Yoga

| | | |
|--|---|---|
| Name of the Course | : | Sports & Yoga |
| Course Code | : | GJCC303, GJCC403 |
| Class | : | First & Second year of all undergraduate programme |
| Semester | : | III & IV |
| No of Credits | : | 02 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Co-curricular Course (CC) |
| Employability/ entrepreneurship / skill development | : | <p>Sports marketing: This is a position for a sports marketing at Sports shops. Sports marketing professionals are responsible for promoting and selling sports products, provides services, manage events, or teams to the target audience. They use various strategies and channels, such as advertising, social media, sponsorships, endorsements, merchandising, and public relations, to create awareness and generate revenue for the sports industry.</p> <p>Sports teacher: This is a full time position for a Sports teachers are educators who teach physical education and sports skills to students of different age groups and levels. They plan and conduct lessons, activities, games, and assessments that help students develop their fitness, health, and motor skills. They also monitor and evaluate the students' progress and performance.</p> <p>Yoga is a holistic practice that involves physical, mental, and spiritual aspects.</p> <p>You can find work as Yoga instructor at gyms, schools, health centers, housing societies and large organizations.</p> |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|--|
| CO1 | Improve physical health, such as lower risk of chronic diseases, better fitness, and lower body mass index |
| CO2 | Improve mental health, such as lower stress levels, higher self-esteem, and lower depression and anxiety |
| CO3 | Improve social skills, such as teamwork, communication, empathy, and pro-social behaviour |
| CO4 | Improved flexibility: Yoga can help increase the range of motion and mobility of your joints and muscles. This can reduce stiffness, pain, and risk of injury. Yoga can also slow down the loss of flexibility that comes with aging |
| CO5 | Stress relief: Yoga can help lower your cortisol levels, which are associated with stress and anxiety. Yoga can also promote relaxation, mindfulness, and positive mood through breathing exercises, meditation, and chanting |
| CO6 | Mental health: Yoga can help alleviate symptoms of depression, anxiety, and other mental disorders by regulating your mood, enhancing your self-esteem, and increasing your resilience. |

| Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified | Credit | Hours |
|--|---------------|--------------|
| College Level Activities (Athletics, Kabaddi, Kho-Kho, Volleyball, Football, Cricket, Badminton, Chess, Table Tennis, Tug of War, Power-lifting, Bodybuilding) (Various Aasan, Pranayam, Meditation) | | |
| University / National / International Level activity (Athletics, Kabaddi, Kho-Kho, Volleyball, Football, Cricket, Badminton, Chess, Table Tennis, Tug of War, Power-lifting, Bodybuilding) | 02 | 60 |
| Total | 02 | 60 |

Co-Curricular Courses (CC)

4. Cultural

| | | |
|--|---|--|
| Name of the Course | : | Cultural |
| Course Code | : | GJCC304, GJCC404 |
| Class | : | First & Second year of all undergraduate programme |
| Semester | : | III & IV |
| No of Credits | : | 02 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Co-curricular Course (CC) |
| Employability/ entrepreneurship / skill development | : | Director / Assistant Director / Art Director Producer / Assistant Producer Actor / Actress / Side-actor / Lead actor Casting Director / Assistant Casting / Anchoring Writer / Story Writer Costume Designer Make up men / Hair Dresser Light designer/ Light operator Mimicry Artist Singer/ Corus Choreographer Programme Manager |

Course Outcomes:

| | |
|-----------------------------------|--|
| Learners will be able to - | |
| CO1 | Increased cultural awareness and appreciation of diversity |
| CO2 | Enhanced creativity and self-expression |
| CO3 | Improved academic performance and learning skills |
| CO4 | Greater social cohesion and civic participation |
| CO5 | Better health, well-being and self-esteem |

| Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified | Credit | Hours |
|---|-----------|-----------|
| <p>College Level Activities (Elocution, Indian Classic Instrumental, Indian Group Songs, Western Vocal Solo, Classical Vocal solo, Debate, One Act Play, Skit, Mono Act, Mime, Skit, Fine Arts, Indian Folk Dance)</p> <p>University / National / International Level activity (Elocution, Indian Classic Instrumental, Indian Group Songs, Western Vocal Solo, Classical Vocal solo, Debate, One Act Play, Skit, Mono Act, Mime, Skit, Fine Arts, Indian Folk Dance, Group Dance, Group Song, Any Group Activity, Patriotic song at college on 15th August, Annual Zep Event Management)</p> | 02 | 60 |
| Total | 02 | 60 |

Co-Curricular Courses (CC)

5. Career Katta Courses

| | | |
|--|---|--|
| Name of the Course | : | Career Katta Courses |
| Course Code | : | GJCC305, GJCC405 |
| Class | : | First & Second year of all undergraduate programme |
| Semester | : | III & IV |
| No of Credits | : | 02 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Co-curricular Course (CC) |
| Employability/ entrepreneurship / skill development | : | Career Katta is initiated jointly by the Maharashtra Information Technology Support Centre (MITSC) and Maharashtra State Higher and Technical Department. Its motto is to provide value-added skilled human resources. To develop entrepreneurial skills among the youth it has started 'Udyojak Aaplya Bhetila', and to make the burocrates and Officers it has started IAS Aaplya Bhetila. Only 365/- charge for three years. The tremendous video lecture provides freely through its youtube channel. The LRC website has provided here the link of this youtube channel named Uva Jagar Abhiyan. Bhartiya Sanvidhaanache Parayan, Vruttapatra Vedh, etc. are linked on this portal. |

Course Outcomes:

| Learners will be able to - | |
|----------------------------|--|
| CO1 | To Mentor students for UPSC Exams |
| CO2 | To Mentor students for Competitive exam |
| CO3 | To provide guidance to students from eminent personalities. |
| CO4 | To develop entrepreneurial skills among the youth |
| CO5 | To provide guidance to students from entrepreneurs at international level. |

| Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified | Credit | Hours |
|---|---------------|--------------|
| Participation in Career Katta Various Courses | 02 | 60 |
| Total | 02 | 60 |

Co-Curricular Courses (CC)

6. Life Long Learning

| | | |
|--|---|---|
| Name of the Course | : | Life Long Learning |
| Course Code | : | GJCC306, GJCC406 |
| Class | : | First & Second year of all undergraduate programme |
| Semester | : | III & IV |
| No of Credits | : | 02 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Co-curricular Course (CC) |
| Employability/ entrepreneurship / skill development | : | Lifelong learning is a commitment to self-improvement through continuous education. It's a phrase used to describe self-development, whether that be personal, professional or academic. Careers expert Blair Slater defines lifelong learning as the ability to adapt and continuously learn new skills. It's the key to enhancing your employability. |

Course Outcomes:

| | |
|-----------------------------------|--|
| Learners will be able to - | |
| CO1 | Renewed self-motivation. |
| CO2 | Recognition of personal interests and goals. |
| CO3 | Improvement in other personal and professional skills. |
| CO4 | Improved self-confidence. |
| CO5 | Recognize your own personal interests and goals. |

| Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified | Credit | Hours |
|---|---------------|--------------|
| College Level Activities (Completion of Project, Participate in every activity at college level) | 02 | 60 |
| Community Level activity (Survey and any social activity) | | |
| Total | 02 | 60 |

Co-Curricular Courses (CC)

7. Research SHODHVEDH -AVISHKAR

| | | |
|--|---|---|
| Name of the Course | : | Research SHODHVEDH -AVISHKAR |
| Course Code | : | GJCC307, GJCC407 |
| Class | : | First & Second year of all undergraduate programme |
| Semester | : | III & IV |
| No of Credits | : | 02 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Co-curricular Course (CC) |
| Employability/ entrepreneurship / skill development | : | Research activity is conducted in each and every field of Humanities and social science, Pure Science, Languages, technology etc. Technology is updated continuously with the help of research. |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|--|
| CO1 | Enhance the students' critical thinking, problem-solving, and analytical skills by exposing them to various methods, sources, and perspectives of research. |
| CO2 | Foster the students' curiosity, creativity, and innovation by allowing them to explore topics of their interest and generate new knowledge or solutions. |
| CO3 | Improve the students' communication, collaboration, and presentation skills by requiring them to work with peers, mentors, and experts and share their findings with others. |
| CO4 | Increase the students' confidence, motivation, and satisfaction by giving them opportunities to apply their learning, demonstrate their abilities, and receive feedback and recognition. |
| CO5 | Prepare the students for future academic or professional careers by exposing them to the standards, expectations, and challenges of research in different fields and disciplines. |

| Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified | Credit | Hours |
|---|---------------|--------------|
| College Level Activities (Shodhvedh) | | |
| University / National / International Level Research paper Publication (Participation in any activity at zonal/ University / State level competition Avishkar / State / National / International level publication of research paper) | 02 | 60 |
| Total | 02 | 60 |

Co-Curricular Courses (CC)

8. Science Association

| | | |
|--|---|---|
| Name of the Course | : | Science Association |
| Course Code | : | GJCC308, GJCC408 |
| Class | : | First & Second year of all undergraduate programme |
| Semester | : | III & IV |
| No of Credits | : | 02 |
| Nature | : | Practical |
| Type (Applicable to NEP) | : | Co-curricular Course (CC) |
| Employability/ entrepreneurship / skill development | : | <p>Science Association offers students the chance to do science related activities that extend and enhance the science they experience in classroom. It develops scientific attitude, scientific interest, scientific writing and communication skills, quality to participate in different scientific activities.</p> <p>Learners can also learn how to apply scientific knowledge and methods to solve problems and generate new ideas. They can work with other participants who share same interest and passion. Science learner can also learn how to contribute to the common goal.</p> <p>Exposing student to nature will enhance their critical thinking to various environmental issues and challenges such as biodiversity loss, pollution, deforestation, etc.</p> <p>Students can analyze and evaluate information from different sources as well as learn how to generate an applied solution creatively.</p> <p>Students can gain practical experience in using professional equipments like telescope.</p> |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|---|
| CO1 | To provide proper incentive and inspiration for the pursuit of scientific knowledge in a vigorous way, by broadening learner's scientific outlook. |
| CO2 | To enhance critical thinking, problem-solving and analytical skills by exposing him/her to various methods, sources and perspectives of research. |
| CO3 | To provide opportunities for bringing college students close to the society, nature and to acquaint the people with the services and contribution of science in their life. |
| CO4 | It aims to develops among the student, the spirit and attitude of healthy competition for individual and social causes. |
| CO5 | To develop students' interest and participation in practical application of the knowledge related to different branches of science. |

| Internal Evaluation | Credit | Hours |
|--|---------------|--------------|
| Cleanliness of lab, decorating walls of lab, Poster Making, Organization of guest lectures, alumni talk, Participation in inter college science fest, Science model making competition, Scientific paper presentation, Essay writing competition, writing sci-fi book review, Participation in seminar, workshop, elocution and Science quiz, creating poems, slogans related to environment/environmental issues, tree plantation, Study tours, Treaking . Shodhvedh, Avishkar, papar publications, national Science Day programme, essay competition, Annual Adhiveshan organised by Marathi Vidnyan Parishad, student training at Marathi Vidnyan Parishad central unit Mumbai, participation in various activities related to astro physics. | 02 | 60 |
| Total | 02 | 60 |

Co-Curricular Courses (CC)

9. Film Club

| | |
|--|---|
| Name of the Course | : Film Club |
| Course Code | : GJCC309, GJCC409 |
| Class | : First & Second year of all undergraduate programme |
| Semester | : III & IV |
| No of Credits | : 02 |
| Nature | : Practical |
| Type (Applicable to NEP) | : Co-curricular Course (CC) |
| Employability/ entrepreneurship / skill development | <p>: Communication skills: Being able to express yourself clearly and confidently, both verbally and in writing, is essential for any film-related job. You need to be able to communicate your ideas, opinions, feedback, and instructions to others in a respectful and professional manner. Communication skills also include listening, presenting, and negotiating skills.</p> <p>Teamwork skills: Working in film requires collaboration and cooperation with different people, such as directors, actors, producers, technicians, and editors. You need to be able to work well with others, respect their views and contributions, and support them when needed. Teamwork skills also include leadership, delegation, and conflict management skills.</p> <p>Creativity skills: Film is a creative medium that allows you to express your vision and imagination. You need to be able to think outside the box, generate original ideas, and solve problems creatively. Creativity skills also include innovation, adaptability, and flexibility skills.</p> <p>Organisational skills: Film projects involve planning, scheduling, budgeting, and managing resources. You need to be able to organise your work efficiently, prioritise your tasks, meet deadlines, and follow instructions. Organisational skills also include time management, attention to detail, and multitasking skills.</p> <p>Technical skills: Depending on the role you want to pursue in film, you may need to have some technical skills that are relevant to the field. For example, if you want to be a cinematographer, you need to know how to operate a camera, adjust lighting, and edit footage. Technical skills also include computer literacy, software proficiency, and data analysis skills.</p> |

Course Outcomes:

| Learners will be able to - | |
|-----------------------------------|---|
| CO1 | You can improve your communication skills by expressing your thoughts and opinions about the films you watch, writing reviews or scripts, presenting your ideas or feedback, and listening to others. |
| CO2 | You can enhance your teamwork skills by collaborating with other club members on film projects, respecting their views and contributions, supporting them when needed, and taking on different roles. |
| CO3 | You can develop your creativity skills by exploring different genres and styles of film, generating original ideas, solving problems creatively, and adapting to different situations. |
| CO4 | You can boost your organizational skills by planning and scheduling your film activities, prioritizing your tasks, meeting deadlines, and following instructions. |
| CO5 | You can acquire or improve your technical skills by learning how to operate a camera, adjust lighting, edit footage, use software, and analyse data. |
| CO6 | You can also enjoy the social benefits of film club by making new friends, having fun, sharing your passion for film, and creating a sense of unity and belonging. |

| Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified | Credit | Hours |
|--|---------------|--------------|
| Participation in GJC Film Club (Participation in workshops on State and National level, web series Screening, every activity /Film organized by GJC Film Club and attendat least 5 films in a year.) | 02 | 60 |
| Critics / Group Discussion on watched film (Actively participation in group discussion on said film) | | |
| Total | 02 | 60 |

Co-Curricular Courses (CC)

10. Infotech Courses

| | |
|--|--|
| Name of the Course | : Infotech Courses |
| Course Code | : GJCC310, GJCC410 |
| Class | : First & Second year of all undergraduate programme |
| Semester | : III & IV |
| No of Credits | : 02 |
| Nature | : Practical |
| Type (Applicable to NEP) | : Co-curricular Course (CC) |
| Employability/ entrepreneurship / skill development | : Infotech Springboard project is run by Infosys Pvt. Ltd., Bangalore and Government of Maharashtra. More than 3900 courses available on the website of Infosys Springboard. The courses are based on topics like computer system, Personality Development, Arts, Science, etc. Courses are free and students can get certificate on successful completion of course. Since certificates are titled with Infosys Pvt. Ltd., Bangalore hence resume of the students will get enhance. Learners can benefit from the knowledgebase and experience of 4 decades of Infosys Pvt. Ltd. as an enterprise. These courses help students to develop their skills in computer system and as well as related with overall personality. The students will be aware of new technologies and will get easy way to adopt new technique. |

Course Outcomes:

| | |
|-----------------------------------|--|
| Learners will be able to - | |
| CO1 | Students get awareness about new technologies. |
| CO2 | Students enhance their knowledge regarding technology and overall personality development. |

| Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified | Credit | Hours |
|---|---------------|--------------|
| Participation in Infosys Various Courses | 02 | 60 |
| Total | 02 | 60 |

Place – Ratnagiri
Date – 09.05.2024



Head of the Department
B.Com. Accounting & Finance